Republic of Kenya



County Government of Siaya
The County Treasury

TREASURY CIRCULAR NO 1/2025 **11th August 2025**

TO: ALL EXECUTIVE COMMITTEE MEMBERS

ALL COUNTY ACCOUNTING OFFICERS

ALL MUNICIPAL MANAGERS

GUIDELINES FOR THE PREPARATION OF 2026/2027 AND THE MEDIUM-TERM BUDGET

A. INTRODUCTION

In accordance with the provisions of Article 220 of the Constitution and Sections 128 (1) and (2) of the Public Finance Management Act 2012, the budget making process is expected to commence not later than 30th August of the preceding financial year. The Act requires the County Executive Committee Member for Finance to manage the budget process and issue a circular setting out guidelines to be followed by all of the county entities in the budget process.

B. PURPOSE

1. The purpose of this circular is to provide guidelines to all Siaya County Government departments and entities on the processes and procedures for preparing the 2026/2027 and the medium term (MTEF) Budget in accordance with the Public Financial Management Act 2012. The guidelines are intended to highlight:

i. Key policy issues to guide the preparation of the 2026/2027 and Medium-Term Budget;

ii. Programme Performance Reviews (PPRs);

iii. The framework for stakeholder and public participation in the budget process; and
iv. The timelines for key activities in the budget process

C. BACKGROUND

2. The budget process considers the County Integrated Development Plan (CIDP) 2023-2027 which captures the aspirations of the people of Siaya and the *Nyalore* Manifesto.

3. The economic outlook predicts that the Kenyan economy will grow by 5.5% in the medium term supported by broad-based private sector growth, including continued strong performance of the services sector and recovery in Agriculture.

4. The policies which will guide the preparation and implementation of the FY 2026/2027 Budget and in the Medium Term will be aligned to the CIDP 2023/2027. The focus will be on Agriculture with increased mechanization to improve farm productivity and yield, enhance food security and nutrition, improve household income, through implementing the County Aggregation and Industrial Parks (CAIP).

5. The objective of the 2026/2027 and the medium-term Budget is to deepen the impacts of devolution on service delivery to the citizens of the County considering the gains of devolution over the last ten years. Specifically, the budget will aim to ensure that infrastructure projects are aligned to enhance economic activity from the identified agricultural value chains. Stalled and incomplete projects will be a priority to ensure value for money and service delivery to the people of Siaya.

SPECIFIC GUIDELINES

6. The following will guide the preparation of 2026/2027 and the medium-term County budget proposals.

I. Medium Term Development Strategy

7. The priorities in the CIDP 2023-2027 will guide the development of sector priorities, policies, plans and monitoring and evaluation processes for FY 2026/2027 and medium-term budget.

8. When preparing the budget proposals, Siaya County government entities are expected to focus on:

a) County priorities from the 2023–2027 CIDP, the 2026/2027 County Annual Development Plan.

b) Programmes/projects that address the national priorities and objectives of the Vision 2030 and the Fourth Medium Term Plan.

c) Programmes/projects that invest in priority areas that support social development and economic growth and transformation.

d) Adequate provision for mandatory expenditures.

9. County government entities are expected to ensure that proposed programmes and projects are in line with the Siaya County Integrated Development Plan 2023-2027. Specifically, the entities will be expected to:

i. Review County objectives and strategies in line with the overall goals outlined in the 2026/2027 Annual Development Plan.

ii. Identify the programmes and the necessary policy, legal and institutional reforms required to achieve the objectives;

iii. Analyse cost implications of the proposed programmes, projects and policies for the medium-term period;

iv. Prioritize County programmes and allocate resources appropriately in accordance with an agreed criteria and justification for the prioritization;

v. Coordinate and document activities leading to the development of County entity indicative Budget proposals.

II. County Integrated Development Plan

10. The third generation County Integrated Development Plan (CIDP)-2023-2027 is the basis for setting the development priorities for the county for the next five-year period ending in financial year 2026/2027. The CIDP anchors Agriculture as the core driver for the economic transformation of Siaya County. This CIDP can be accessed from the County website (www.siaya.go.ke).

III. Programme-Based Budgeting (PBB)

11. It is expected that the 2026/2027 MTEF programme-based Budget will be presented and approved in accordance with Section 130 of the Public Financial Management Act (PFM Act) 2012. The format for the presentation is attached to this circular as annex II.

12. In view of this, county entities are expected to define programmes with clear objectives (which usually refer to outcomes), and linked to outputs, performance indicators and targets. In designing programmes, the structure should match up to the main lines of service delivery in the County entities. Programme performance indicators should mainly be indicators of programme outputs (services provided) and outcomes (effectiveness),

13. Programme performance targets should be specific, measurable, achievable, realistic, and time bound. Targets should be set only for those key performances which are considered reasonably controllable and for which baseline performance has been reliably measured. It is emphasized that each programme should be confined within a single departmental agency and all functions should fall within programmes.

14. Accounting Officers should ensure that in designing programmes, each function or activity undertaken by the departmental agency is included in relevant programmes. In particular, care should be taken to ensure that:

i. There are no crosscutting activities or functions which are not assigned to respective programmes;

ii. Each programme has a distinctive name that reflects the overall objective of a programme; and

iii. There is no duplication of programme names used by other County entities.

15. In cases where a County entity has more than one programme, an additional programme should be created to cater for management and administration overhead costs which cannot be attributed to only one programme. Such a programme should be confined to common services such as general administration, financial services, accounting, internal audit, procurement, planning services, human resource management and ICT services which are not programme-specific.

16. In preparing the narrative justification portion of the programme budget (context for budget intervention), County entities are required to include a description of the main services (outputs) provided by the programme, a statement of the programme's overarching objective, a brief discussion of programme achievements for the last financial year, and a brief description of the achievements expected in the next year. A description of important issues, concerns, and summary of implementation plans should also be included. The format for presentation of PBB is indicated in Annex II.

IV. Performance Review of the Expenditure

17. The Performance Overview and Background for funding should include: a brief description of mandate, expenditure trends, major achievements based on the planned outputs for the period under review, constraints and challenges experienced in implementing the budget and how the challenges are being addressed and major services/outputs to be provided in the next Medium-Term Budget.
18. The programme performance expenditure review process will be used to determine MTEF budgetary allocations by assessing whether value for money has been obtained in previous allocations, which programmes are to be given priority in terms of funding and whether it will be prudent to discontinue some projects. This is expected to contribute towards an efficient and effective way of allocating resources towards the realization of the objectives of the CIDP.
19. Programme performance expenditure review is an annual exercise carried out between July and mid-September. County Departments and Agencies are expected to undertake detailed assessment of the Programme performance expenditure reviews. This entails undertaking a detailed appraisal of the composition, allocation and utilization of its expenditure during the period July 2024 to June 2025.

    Accounting Officers should ensure that previous Programme performance, outstanding commitments, implementation experiences and lessons learnt form the basis for guiding resource allocations in the medium term. County departments and agencies will only be allowed to bid for resources in the sector after the finalization of the review of programme expenditures.

V. Prioritization and Allocation of Resources

20. The County government will pursue priorities that are aimed at improving livelihoods, job creation and growing economic activities as captured in the CIDP. As such expenditure prioritization will focus on funding core programmes and services, ensuring equity and minimizing costs through the elimination of duplication and inefficiencies. These decisions will have implications in the budget ceilings to be provided in the Budget Review and Outlook Paper.
21. The following criteria will serve as a guide for allocating resources:

- Programmes that enhance Agriculture and value chains that are clearly linked to the CIDP priorities;
- Cabinet decisions;
- Linkage of the programme with National priorities of the Medium-Term Plan IV of the Vision 2030;
- Initiation of flagship projects, completion of ongoing projects, viable stalled projects and payment of verified pending bills;
- Degree to which a programme addresses economic growth, job creation and poverty reduction and that support mitigation and adaptation of climate change;
- Linkage of the programme with the objectives of the 2026/2027 County Annual Development Plan;
- Degree to which the programme is addressing the core mandate of the County entity and enhances devolution at the ward level.

22. Based on the broad guidelines, each entity is expected to develop and document the criteria for resource allocation. Further, the Sector Working Groups (SWGs) should prioritize programmes based on the following:

- Analysis of the base line expenditure after removing all the once off expenditure for the previous years;
- Identification of low priority activities in order to realize savings which should be directed to high priority programmes.
- Allocation of resources to projects that have been fully processed i.e., feasibility study done, with detailed designs, necessary approvals, and land secured. The SWGs should also pay attention to the estimated requirements for each of the stages of the project cycle.
- The County government entities are also required to introduce mechanism of efficiency savings in their budgets. This can be achieved through reducing operating costs and non-service delivery activities and should be considered for all programmes;
- The County government entities are also expected to provide a detailed explanation for the rescheduling of projects where the rescheduling has been done.

- County Corporations whose proposed expenditure and investment programmes are to be financed from the Budget of the parent Ministry should indicate so and ensure that their proposals are accommodated within the respective Sector ceilings.

VI. Specific Guidelines

Wages & Salaries

23. The expenditure on compensation to employees should not exceed 35 percent of the share of revenues in line with fiscal responsibility principles.

24. The number of public sector employees is not expected to increase except where County Treasury has given specific approval on availability of funds for new recruitment. The number of casuals and salaries paid outside IPPD should be managed at reasonable levels.

25. Accounting officers should not award any adjustment to salaries, remuneration and benefits. Such requests for salary and allowances reviews in the public sector should be channelled to Salaries and Remuneration Commission for guidance.

Use of Goods and Services

26. The County government will undertake such austerity measures to scale down non-core operational expenditures mainly in the use of goods and services. Savings identified should be directed towards investment and other development needs of the County. County Treasury will critically review budget proposals and where necessary make reallocations from the less productive items in order to direct the savings toward capital investment and other priority areas. Departments are required to fully provide for fixed costs and other mandatory requirements based on the trend or existing agreements and that requests for additional funding beyond the provided ceiling must be justified.

Consultancies and Professional Services

27. While the County government acknowledges the contribution of consultants and professional service providers to the delivery of public services, there are concerns over the long-term nature and cost of many of these consultancy arrangements. Moving forward, any funding factored in the budget for consultancies, contracted professional services,

contracted technical services and feasibility studies, will have to be fully justified. In view of this, County entities requesting such funds will be required to provide the following to justify such expenditures:

i. Details of the specific task and timeframe the consultant is expected to undertake;
ii. Why the task cannot be undertaken by County Department / Agencies (DA's) staff;
iii. Details of steps being taken by the County DA to address skills gap so as to reduce the reliance on external consultants; and
iv. Details (including duration and cost) of all consultancy or professional service contracts, entered into by the County DAs in the last two financial years.

Capital Projects

28. Completion of the on-going projects and programmes must be accorded priority. In this regard, capital expenditure must be applied towards the funding of on-going projects and programmes that are near completion and have undergone due process. County government entities should provide adequate information to support the existence of on-going projects which should include a list of the on-going projects with details of total cost, start and end date, cumulative expenditure to date, balance to completion, and amount required over the medium term.

29. Any proposal for additional allocation of resources must be accompanied by a cost benefit analysis. The proposed additional or new expenditure will have to be aligned with the entity's mandate and should be subject to the available fiscal space. In addition, departments are required to furnish full information on the projects that require GOK counterpart funding.

Capital expenditures

30. It is reiterated that funding to capital projects should be based on realistic costing. Proposed capital projects should be evaluated in the context of the following (see annex II on PBB);

31. Preference for financing should be given to those projects which are in full compliance with the Government priorities reflected in Sector Plans and which are fully justified for financing such as the flagship projects;

32. Priority should be given to completion of on-going projects, reviving viable stalled projects before embarking on new ones;

33. County departments should indicate how the proposed projects will contribute in economic growth, job creation and improved citizen's welfare.

Resource Envelope

34. The key national policy document that informs the budgets of the National and County Governments is the Budget Policy Statement (BPS) which provides a framework for the Government to manage its fiscal resources. BPS outlines the fiscal rules to assist the Government with achieving sustainable economic growth through correct management of its resources which includes keeping on-going expenditure in line with normal and sustainable revenues.

35. The 2026 BPS will provide the framework for determining how much to spend on planned investments and programmes aimed at enhancing economic growth in line with Vision 2030. In particular, the BPS will set out the sector strategies, targets, deliverables and projected cost of implementation. It provides the basis for effective monitoring of the inputs, outputs, outcomes and impact of sector performance.

36. Accounting Officers are urged to familiarize themselves with the 2026 Budget Policy Statement when it is formally adopted.

Public Participation and Stakeholder Involvement

37. Public participation and involvement of other stakeholders in the 2026/2027 and medium-term budget process is important and a constitutional requirement. County government entities are required to identify and involve the stakeholders throughout the budget preparation process and information of their involvement documented. In the same light the County Government will engage the public using various platforms which include town hall meetings and/or virtual meeting with stakeholders and also provide an official website/email for online submission of memoranda.

D. COUNTY BUDGET PROCESS

38. The county budget process will be as set out in Section 125 of the PFM Act, 2012. Accounting Officers are therefore urged to familiarize themselves with the content of that section of the Act.

E. PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

39. Accounting Officers and SWGs are requested to ensure that all activities of County government sectors/entities are completed on scheduled timelines, including drafting of entities budget proposals. The proposals for SWGs should be ready for submission to the County Treasury not later than 20th October 2025.

40. The attached budget calendar outlines the timelines for the budget process in accordance to the requirements of the Public Financial Management Act 2012.

41. Accounting Officers are required to strictly ensure adherence to the timelines provided in order to ensure timely preparation and implementation of the budget.

F. DONOR / GRANTS CONDITIONS

42. Where a donor or grant requires a matching contribution from the County Government, this should be provided for in the budget as per the funding agreement.

G. CONCLUSION

43. Finally, Accounting Officers are required to ensure strict adherence to these guidelines and to bring the contents of this Circular to the attention of all Officers working under them.

Hon. George Nying'iro
County Executive Committee Member
Finance and Economic Planning

Copy to:

H.E. James Orengo
Governor
County Government of Siaya
SIAYA

Hon. George Okode
The Speaker
County Assembly of Siaya
SIAYA

Mr. Joseph Ogutu
County Secretary
County Government of Siaya
SIAYA

Mr. Eric Ogenga
Clerk
County Assembly of Siaya
SIAYA

Annex I: The Budget Calender for FY 2026/2027-2028/29 MTEF Budget Process

Activity	Responsibility	Timelines
Developing and issuance of MTEF guidelines for FY 2026/2027 - 2028/29 Medium Term Budget	County Treasury	15th August 2025
Preparation of draft County Annual Development Plan (CADP) for FY 2026/2027	County Treasury	5th -11th August 2025
Newspaper Advert on PP for CADP-FY 2026/2027	County Treasury	12th August 2025
Consultative meeting with CBEF on draft CADP-FY 2026/2027	County Treasury	13th -15th August 2025
Public Participation on CADP for FY 2026/2027	County Treasury	19st -25th August 2025
Submission of CADP for FY 2026/2027 to CEC for approval	County Treasury	28th August 2025
Submission of CEC approved copy of CADP to County Assembly	County Treasury	29th August 2025
Preparation of draft County Budget Review and Outlook Paper (CBROP) for FY 2024/25	County Treasury	1st -12th September 2025
Launching of Sector Working Group (SWGs)	County Treasury	15th September 2025
Newspaper Advert on PP for CBROP-FY 2024/25	County Treasury	16th September 2025
Consultative workshop with CBEF on draft CBROP for FY 2024/25	County Treasury and CBEF	17th -19th September 2025
Public Participation on CBROP for FY 2024/25	County Treasury	23rd September 2025
Submission of draft CBROP to CEC for approval	County Treasury	30th September 2025
Submission of CEC approved CBROP to County Assembly	County Treasury	17th October 2025
Preparation of Sector Working Group Reports (SWGRs)	County Treasury	6th -24th October 2025
Review and incorporation of stakeholders' inputs in the sector reports	County Treasury	27th -31st October 2025
Consultative workshop with CBEF on sector working reports	County Treasury and CBEF	3rd -7th November 2025
Validation of sector working reports	County Treasury	12th November 2025
Preparation of draft 2025 County Fiscal Strategy Paper (CFSP) and County Debt Management Strategy Paper (CDMSP) for Medium Term 2026/27-2028/29	County Treasury	5th -9th January 2026

Activity	Responsibility	Timelines
Advert on public hearings on 2026 CFSP	County Treasury	12th January 2026
Consultative meeting with CBEF on the draft CFSP and CDMSP	County Treasury	13th -15th January 2026
Public participation (hearings) on 2025 CFSP	County Treasury, CBEF and Governance (PP Directorate)	19th -23rd January 2026
Incorporation of public views and other stakeholders' inputs in the draft CFSP	County Treasury	26th -30th January 2026
Preparation of an advisory by CBEF on CFSP and CDMSP	County Treasury and CBEF	26th -30th January 2026
Submission of draft CFSP and CDMSP to CEC for approval	County Treasury	9th February 2026
The County Fiscal Strategy Paper and Debt Management Strategy Statement submitted to the County Assembly	County Treasury	24th February 2026
Preparation of departmental budget estimates for FY 2026/2027	Departments and Agencies	2nd -6th March 2026
Consolidation of draft departmental budget estimates for FY 2026/2027	County Treasury	9th -13th March 2026
Interrogation of draft departmental budget estimates	County Treasury	23rd -27th March 2026
Consultative meeting with CBEF on draft budget estimates	County Treasury and CBEF	7th -9th April 2026
Submission of the draft budget estimates for FY 2026/2027 to CEC for approval	County Treasury	10th April 2026
Submission of the CEC approved copy of the budget estimates for FY 2026/2027 to County Assembly	County Treasury	21st April 2026
Preparation of Annual cash flow and procurement plan	County Treasury	15th June 2026
Approval of budget estimates for FY 2026/2027 by the County Assembly	County Treasury	19th June 2026
Approval of the Appropriation Bill-2026 by the County Assembly	County Treasury	26th June 2026
Finance Bill-2026 submitted to the County Assembly	County Treasury	29th June 2026
Approval of the Finance Bill -2026 by the County Assembly	County Treasury	25th September 2026

ANNEX II: FORMAT FOR PRESENTATION OF PROGRAMME-PERFORMANCE BASED BUDGETS (PBB)

Vote No:

Vote Title:

Part A: Vision

Part B: Mission

Part C: Performance Overview and Background for Programme(s) Funding

- *Brief description of mandates*
- *Expenditure trends – approved budget against the actual expenditure for the 2022/2023 – 2024/2025 Budget*
- *Major achievements based on the planned outputs/services for 2022/2023 – 2024/2025 budget*
- *Constraints and challenges in budget implementation and how they are being addressed; and*
- *Major services/outputs to be provided in the 2026/2027 – 2028/2029 budget*

Part D: Strategic Objectives

(List all the programmes and their strategic objectives. Please note that each programme must have only one strategic objective/*outcome*)

Part E: Summary of the Programme Key Outputs, Performance Indicators and Targets for FY 2025/2026-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target (Baseline) 2025/2026	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme Outcome							
SP1.1							
SP1.2							
SP 1.3							
….etc.							

Part F: Summary of Expenditure by Programmes 2025/2026-2028/2029

Programme	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme 1 (Name)				
Total Expenditure of Programme 1				
Programme 2 (Name)				
Total Expenditure of Programme 2				
Total Expenditure of Vote -------				

Part G. Summary of Expenditure by Vote and Economic Classification (Kshs. Million)

Code	Expenditure Classification	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
				2027/28	2028/29
	Current Expenditure				
2100000	Compensation to Employees				
2200000	Use of goods and services				
2400000	Interest				
2500000	Subsidies				
2600000	Current Transfers Govt. Agencies				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial Assets				
3200000	Financial Assets				
	Capital Expenditure				
2100000	Compensation to Employees				
2200000	Use of goods and services				
2400000	Interest				
2500000	Subsidies				
2600000	Current Transfers Govt. Agencies				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial Assets				
3200000	Financial Assets				
	Total Expenditure of Vote …….				

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs. Million)

	Expenditure Classification	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
				2027/28	2028/29
Programme 1: (state name of programme)					
Code	**Current Expenditure**				
2100000	Compensation to Employees				
2200000	Use of goods and services				
2400000	Interest				
2500000	Subsidies				
2600000	Current Transfers Govt. Agencies				
2700000	Social Benefits				

2800000	Other Expenses				
3100000	Non-Financial Assets				
3200000	Financial Assets				
	Capital Expenditure				
2100000	Compensation to Employees				
2200000	Use of goods and services				
2400000	Interest				
2500000	Subsidies				
2600000	Current Transfers Govt. Agencies				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial Assets				
3200000	Financial Assets				
Code	**Current Expenditure**				
2100000	Compensation to Employees				
2200000	Use of goods and services				
2400000	Interest				
2500000	Subsidies				
2600000	Current Transfers Govt. Agencies				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial Assets				
3200000	Financial Assets				
	Capital Expenditure				
2100000	Compensation to Employees				
2200000	Use of goods and services				
2400000	Interest				
2500000	Subsidies				
2600000	Current Transfers Govt. Agencies				
2700000	Social Benefits				
2800000	Other Expenses				
3100000	Non-Financial Assets				
3200000	Financial Assets				

- Repeat as above in cases where a Ministry/Department has more than one programme and/or sub-programmes

ANNEX III: SECTOR WORKING GROUPS FOR THE FY 2026/27 AND MEDIUM TERM

S/No	MTEF Sectors	Departments and Agencies
1	Agriculture and Livestock	Agriculture, Irrigation, Food Security, Livestock and Fisheries
2	Health and Sanitation	Health
3	Water, environment and Natural Resources	Water, Sanitation, Environment, Climate Change and Natural Resources
4	Transport and Energy	Public Works, Energy, Roads and Transport
5	Lands, Housing and Physical Planning	Lands, Physical Planning, Housing and Urban Development
6	Trade, Industrialization and Tourism	Trade, Enterprise and Industrialization
		Tourism, Culture, Sports and Arts
7	Education, Social Protection, Culture and Recreation	Education, Youth Affairs, Gender and Social Services
8	Administration and Intergovernmental Relations	Governance, Administration and ICT
		Finance and Economic Planning
		County Assembly

ANNEX IV: SECTOR WORKING GROUP REPORT FORMAT
(Please ensure that Headings and Subheadings are identical to those in the report)

Chapters 1 – 5 should form the main body of the report and should be divided into logical sections and subsections, using appropriate headings and numbering. Its purpose is to explain the conclusions and to justify the recommendations

EXECUTIVE SUMMARY

(Restate conclusions for each section and summarize findings and recommendations under this section)

CHAPTER ONE:
1. INTRODUCTION

1.1. Background

1.2. Sector Vision and Mission

1.3. Strategic goals/Objectives of the Sector

1.4. Sub–Sectors and their Mandates

1.5. Autonomous and Semi-Autonomous Government Agencies

1.6. Role of Sector Stakeholders

(The introduction should briefly describe context; identify general subject; describe the problem or issue to be reported on; define the specific objective for the report; outline the scope of the report; and comment on any limitations of the report)

CHAPTER TWO

2. PROGRAMME AND PERFORMANCE REVIEW 2022/23 – 2024/25

2.1. Performance of Programmes

2.2. Review of Key indicators of Sector Performance

2.3. Expenditure Analysis

2.3.1. Analysis of recurrent expenditure

2.3.2. Analysis of Development Expenditure

2.3.3. Analysis of Externally Funded Programmes

2.3.4. Expenditure Review by Programmes

2.4. Review of Pending Bills

2.4.1. Recurrent Pending Bills

2.4.2. Development Pending Bills

CHAPTER THREE

3. MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2026/27-2028/29

3.1. Prioritization of Programmes and Sub-Programmes

3.1.1. Programmes and their Objectives

3.1.2. Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector

3.1.3. Programmes by Order of Ranking

3.2. Analysis of Resource Requirement versus allocation by:

3.2.1. Sector (recurrent and development)

3.2.2. Sub-Sectors (recurrent and development)

3.2.3. Programmes and Sub-programmes

3.2.4. Semi-Autonomous Government Agencies

3.2.5. Economic classification

3.2.6. Resource Allocation criteria

CHAPTER FOUR

4. CROSS-SECTOR LINKAGES AND EMERGING ISSUES CHALLENGES

CHAPTER FIVE

5. CONCLUSION

This section should summarize the key findings of the report, as outlined in the discussion under the chapters 1-5 of the report. The Conclusions should relate specifically to the report's objectives (as set out in the introduction); identify the major issues; be arranged in order of importance; be specific, and to the point; and be a list of numbered points

CHAPTER SIX

6. RECOMMENDATIONS

This section should outline future actions. The Recommendations should be action orientated, and feasible; Relate logically to the Conclusions; be arranged in order of importance; and be to the point