



REPUBLIC OF KENYA
THE NATIONAL TREASURY

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The National Treasury

P.O. Box 30007

NAIROBI.

THE NATIONAL TREASURY CIRCULAR NO. 19/15

All Principal Secretaries/Accounting Officers

All Chief Executive Officers State Corporations,

All Heads of Semi-Autonomous Government Agencies/Programmes,

All Heads/Administrators of Fund Accounts.

**GUIDELINES FOR PREPARATION OF 2016/2017 – 2018/2019
MEDIUM TERM BUDGET FOR STATE CORPORATIONS, SEMI-
AUTONOMOUS GOVERNMENT AGENCIES/PROGRAMMES,
PUBLIC FUNDS AND WATER & SEWERAGE COMPANIES:**

1.0 INTRODUCTION:

1.1 Purpose:

The purpose of this Circular is to provide guidelines for the preparation and submission of the **2016/2017 – 2018/2019 Medium Term Budget** for State Corporations, Semi-Autonomous Government Agencies/Programmes, Public Funds and Water & Sewerage Companies.

1.2 Background:

- i. In accordance with the State Corporations Act (Cap 446) Section 11 and 12, State Corporations are required to prepare and submit their respective Corporation's/Entity's Annual Estimates of Revenue and Expenditure (budget proposals) to the line Ministry and The National Treasury for approval.
- ii. Further, Public Finance Management Act, 2012, Section 38 (1) (b) (i), requires that the National Government Annual Estimates of Revenue and

Expenditure shall include a list of all entities that are to receive funds appropriated from the budget of the National Government.

2.0 GENERAL GUIDELINES:

Basis for Preparation of 2016/2017 – 2018/2019 Medium Term Budget:

2.1 Estimates of Revenue and Expenditure for 2016/2017 – 2018/2019 Medium Term Budget of the respective State Corporations and other Government entities should be based on the relevant budget proposals submitted to the line Ministry, Department and Agencies (MDAs) for the 2016/2017 FY National Annual Estimates of Revenue and Expenditure and broad fiscal parameters. The proposed Annual Estimates of Revenue and Expenditure for respective State Corporations and other Government entities should be geared towards:-

- i. Realization of **Key Result Areas (KRAs)** identified in your respective sectors as articulated in the **Second Medium Term Plan (MTP II) 2013 – 2017**, and **Sector Performance Standards**; and
- ii. Delivery of **Vision 2030 Flagship Projects**.

National Exchequer Funding:

2.2 State Corporations and other Government entities whose proposed expenditure and investment programmes are to be financed from the National Exchequer through the line Ministry will have already indicated so in their Annual Estimates of Revenue and Expenditure and **Medium Term Expenditure Framework (MTEF)** submissions for the FYs 2016/2017 – 2018/2019. State Corporations and other Government entities should participate in their respective Sector Working Groups during the sector hearings for the National Government resource bidding and allocation based on the sector ceilings as contained in the Budget Review and Outlook Paper (BROP), and the Budget Policy Statement (BPS) 2016. The proposed Annual Estimates of Revenue and Expenditure for respective State Corporations and other Government entities should therefore be within the sector/ministerial ceilings as per the BROP and the BPS 2016 and budgetary allocations to the respective State Corporation and other Government entities.

Expenditure Management:

2.3 State Corporations and other Government entities are urged to improve efficiency in the management and utilization of resources entrusted to them with a view to deliver quality services, achieve their respective mandates in

the most cost effective manner, and avoid wastage of public resources.

- 2.4** No State Corporation and other Government entities should enter into commitments or initiate new programmes, projects or activities in excess of funds allocated to them under the National Government budgetary allocations or funds available to them from other sources such as internally generated funds.

Dividends:

- 2.5** All commercial State Corporations are expected to generate reasonable returns and should declare and pay dividends to the National Treasury and other shareholders. In this regard all commercial State Corporations should have approved dividend policy of which a copy should be submitted to the National Treasury. All commercial State Corporations should declare and pay dividends in accordance with their respective approved dividend policy.

Cash Flow Management:

- 2.6** The National Treasury continues to release budgetary allocations to State Corporations and other Government entities funded through the National Exchequer even though those State Corporations and other Government entities have huge surplus funds held in short term bank deposits or funds invested in Treasury bills/bonds. This has resulted in the National Government incurring huge borrowing costs due to failure to synchronize National Government cash flow requirements (cash inflows versus cash outflows).

- 2.7** To enable the National Treasury synchronize National Government cash flow requirements with cash inflows and to ensure smooth budget execution across all Government Ministries, Departments and Agencies, all State Corporations and other Government entities are required to provide details of all bank accounts opened and operated for purposes of; conducting the day to day operations of the corporation/entity, short term investments of surplus funds in fixed deposits, on-call deposits or treasury bonds/bills, and any other related purposes. **Please note that: -**

- i. In accordance with Public Finance Management (PFM) Act 2012 Section 28, NO State Corporation and other Government entities should open and operate bank accounts without prior approval of the National Treasury; and*
- ii. No State Corporation and other Government entities should invest surplus funds in any financial institutions/bank without prior approval of the National Treasury.*

Debt Service and Statutory Obligations:

2.8 As directed in previous years' circulars, State Corporations and other Government entities with outstanding liabilities arising from default and non-payment of on-lent, guaranteed loans, OR non-remittance of dividends, taxes, pension contributions, NSSF, NHIF and other statutory deductions, as well as employees' deductions and contributions to co-operative societies, should put in place measures to settle these obligations. State Corporations and other Government entities should give a status report on remedial measures undertaken or proposed to settle all outstanding liabilities, including dividends and loan repayment arrears to the National Treasury.

2.9 In this regard therefore: -

- i. All State Corporations and other Government entities must prioritize debt service and statutory obligations as a first charge on their revenues; and
- ii. The National Treasury will not give concurrence for borrowings or, where applicable, make recommendations to Parliament for National Government guarantees for State Corporations and other Government entities in default of loan repayments and other statutory obligations.

Staff Retirement (Pension) Schemes:

2.10 The Government, through Treasury Circular No. 18/2010 of November 24, 2010, required that all public entities (State Corporations and other Government entities) that operated Defined Benefit (DB) Pension Schemes convert to Defined Contribution (DC) Pension Schemes. State Corporations and other Government entities should, therefore, provide: -

- i. Status of implementation of the conversion from DB to DC of the staff retirement benefits (Pension) schemes;
- ii. The current level of funding/deficit, if any, of the staff retirement benefits (Pension) scheme; and
- iii. Remedial measures which have been put in place to clear the deficit, if any, and ensure full compliance with the Retirement Benefits Act requirements.

Remuneration and Benefits to Employees:

2.11 It is National Government policy to contain and manage the public wage bill. In view of this, State Corporations and other Government entities should not allocate resources for new recruitment and upgrading of staff or sign new Collective Bargaining Agreements (CBAs) unless they have prior approval from the Salaries and Remuneration Commission, in consultation

with the National Treasury. State Corporations and other Government entities should adhere to the provisions of Treasury Circular No. 8/2015 of 10th June 2015 and No. 13/2015 of 27th July 2015 and therefore should **NOT** provide budgetary allocations to implement new terms and conditions of service or for new recruitments.

Allocation for personnel emoluments must be supported by detailed analysis of the payroll data for current and last financial years. It is mandatory that each State Corporation and other Government entities should provide this information to support their requirement. Accounting officers are required to carry out regular staff and payroll audits to ascertain payroll accuracy and integrity.

Capital Budgets:

- 2.12** Preparation of capital budget for the FYs 2016/2017 – 2018/2019 by State Corporations and other Government entities should be geared towards delivery of **Vision 2030 Flagship Projects** as set out in **MTP II 2013 - 2017** priority areas. Proposed capital budgets for respective State Corporations and other Government entities should be consistent with sector/ministry strategic objectives, realistic and based on resources that are available from internally generated revenues, borrowings and/or funds allocated under the sector /ministerial ceilings. No State Corporation and other Government entities should enter into financial commitments without confirming source of funding to avoid accumulation of pending bills.
- 2.13** External resources form a significant component in financing development project. However, the absorption capacity and implementation of development projects funded by the National Government and development partners is very low.
- 2.14** The Government is committed to improving the implementation and absorption capacity of development projects. Capital budgets/projects implemented by State Corporations and other Government entities should include detailed individual projects regardless of the source of financing.
- 2.15** State Corporations and other Government entities should obtain the National Treasury approvals through their respective line Ministry/Department to undertake development projects financed by development partners whenever financing agreements are reached in the course of the financial year.
- 2.16** State Corporations and other Government entities should ensure that all

capital projects generate a reasonable rate of return which should be within the norms of the industry in which they operate. However, where this cannot be quantified in financial terms, an adequate justification should be provided in terms of other criteria, such as socio-economic impact.

Domestic or External Borrowings by State Corporations and other Government entities:

- 2.17 It is the National Government policy not to guarantee loans to State Corporations and other Government entities from domestic banks. In accordance with the State Corporations Act, Section 5(2), the National Treasury concurrence for domestic or external borrowings by State Corporations other Government entities will only be granted for investments/projects that clearly demonstrate commercial viability and satisfy the rate of return criteria. There shall be clear demonstration from the business plan that the investment / project should be able to generate sufficient revenue to repay the loan(s) in full without recourse to the National Treasury for bailout.
- 2.18 Where interpretation in respect of terms and conditions of outstanding loans to Government or on-lent/guaranteed loans by National Government is not clear, clarification should be sought from the *Director General, Public Investment and Portfolio Management in The National Treasury*.
- 2.19 Further, under the PFM Act, Section 51 provides that: -
- i. A National Government entity may borrow in accordance with the PFM Act or any other Act of Parliament.
 - ii. A National Government entity shall obtain the approval of the Cabinet Secretary to The National Treasury for its intended program of borrowing, refinancing and repayment of loans — (a) over the medium term; and (b) for the forthcoming financial year, prior to the beginning of that financial year.
 - iii. A National Government entity shall also obtain the approval of the Cabinet Secretary to The National Treasury before making any changes to its program of borrowing, refinancing and repayment during a financial year.
 - iv. The National Government is not liable to contribute towards payment of any debt or liability of a National Government entity, unless the National Government has guaranteed the debt or liability.

3.0 FORMATS AND PRESENTATION OF 2016/2017 – 2018/2019 MEDIUM TERM BUDGET:

3.1 The proposed 2016/2017 – 2018/2019 Medium Term Budget should include: -

- i. Statement on the Corporation's/entity's short-term objectives, performance review, and outlook as approved by the Board;
- ii. Main assumptions including key economic parameters;
- iii. Staffing levels by category/cadres; and
- iv. Concise explanatory notes to the Annual Estimates of Revenue and Expenditure (budgets).

NB: *A check list of minimum requirements for the 2016/2017 – 2018/2019 Medium Term Budget Proposals is given in Annex 1 and a detailed deadline for submissions is given in Annex 2.*

Statement of Total Funds:

3.2 State Corporations and other Government entities should indicate the total actual revenue for FYs 2013/2014 & 2014/2015, the latest forecast for 2015/2016 FY, the proposed and projected estimates of revenue for 2016/2017 FY and the two outer FYs for 2017/2018 and 2018/2019 respectively as illustrated in *Appendix I*.

Statement of Financial Performance:

3.3 The Statement of Financial Performance should contain two years audited financial performance for FYs 2013/2014 & 2014/2015, the latest forecast for 2015/2016 FY, the proposed and projected annual estimates of revenue and expenditure (budget) for 2016/2017 FY and two outer FYs for 2017/2018 and 2018/2019 respectively

NB: *State Corporations and other Government entities should customize their statement of financial performance into: -*

- i. *Statement of Financial Performance Not for Profit State Corporations as illustrated in Appendix II; OR,*
- ii. *Statement of Income and Expenditure, (Statement of Comprehensive Income) for Commercial State Corporations as illustrated in Appendix III;*

The following guidelines should be taken into consideration while preparing the statement of financial performance:-

- i. All estimates of revenue and expenditure should be realistic and based on resources that are available from internally generated revenues OR

budgetary allocations from the National Exchequer within the sector/ministerial ceilings.

- ii. State Corporations and other Government entities should ensure that funds are prioritized towards the achievement of the Corporation's/entity's core mandate and realization of Key Result Areas (KRAs) identified in their respective sectors as articulated in the MTP II (2013 – 2017).
- iii. The Statement of financial performance for the period must be prepared in detail clearly indicating all sources of revenue earmarked for recurrent expenditure.
- iv. In the event that a State Corporation and other Government entities have budgeted to use surpluses brought forward from previous years to meet its recurrent expenditure, this should clearly be indicated in the explanatory notes.

3.4 Annual Capital (Development) Budget

State Corporations and other Government entities should provide a summary of the respective capital project's feasibility study reports in order of priority. There should be clear indications of how each project links to the Corporation's core mandate and strategic plan in line with sector/ministry strategic objectives, MTP II (2013 - 2017) priorities, and delivery of Vision 2030 Flagship Projects.

The proposed annual capital budget should clearly indicate the total project cost, expected return from such investments, and other justifications.

All capital projects shall be classified into one of the following four categories: -

Category 1 - Mega Projects;

These are projects estimated to cost more than Kshs. 1.0 billion by the time they are completed and handed over in the medium-term (within 3 years)

Category 2 - Large Projects;

These are projects estimated to cost between Kshs. 500 million and Kshs. 1.0 billion by the time they are completed and handed over in the medium-term (within 3 years)

Category 3 - Medium Projects;

These are projects estimated to cost between Kshs. 100 million and Kshs. 500 million by the time they are completed and handed over in the medium-term (within 3 years).

Category 4 – Other Projects;

These are projects estimated to cost less than Kshs. 100 million by the time they are completed and handed over in the medium-term (within 3 years).

There should be: -

- i. Project(s) implementation schedule clearly indicating the level of completion for on-going projects, projected work(s) to completion and time frame to complete the project as well as sources of funding as illustrated in **Appendix IV**.
- ii. The line Ministry shall appraise the **feasibility studies** and **capital budget** to ensure consistency with Corporation's/Entity's core mandate and strategic plan, sector/ministry strategic objectives, MTP II (2013 – 2017) priorities, and delivery of Vision 2030 Flagship Projects and submit its recommendations to the National Treasury for incorporation in the review and analysis of the proposed capital budget.
- iii. The recommendations by the line Ministry to the National Treasury on the **feasibility studies** and **capital budget** should include budgetary allocation/Government grants to the respective State Corporation and other Government entities for development budget as determined in the Sector Working Group during resource bidding and sharing.
- iv. Implementation of any new project should only commence once the source of financing of the project has been clearly identified and approved by the line Ministry with the concurrence of the National Treasury.
- v. The detailed capital budget should include the sources of funding for the projects being implemented by a State Corporation and other Government entities that fall under the following funding categories or combination of various sources: -
 - Purely GoK financed projects through Government grants;
 - Donor financed projects with GoK counterpart funding;
 - Internally generated funds including retained earnings from previous years;
 - Borrowings;
 - Purely Donor financed projects; and
 - Projects financed under the Public Private Partnership arrangement and all related attendant costs.
- vi. State Corporations are required to ensure that all capital projects are captured in the **Plan-to-Budget** in **IFMIS** and **e-ProMIS** as appropriate. This will improve on the project database (record keeping) and enhance monitoring and evaluation.

3.5 Statement of Financial Position:

The proposed budget should include the actual audited financial position for two prior years as at June 30th, 2014 and 2015 respectively, the latest forecast as at June 30th, 2016 and projected financial position as at June 30th, 2017, 2018 and 2019 respectively as illustrated in **Appendix V**.

3.6 Cash Flow Statement and Projections:

The proposed budget for State Corporations and other Government entities should include cash flow statement and projections as per the format in **Appendix VI**. The cash flow statement and projections should not reflect any overdrawn position unless with prior approval by the line Ministry, with the concurrence of the National Treasury.

3.7 Investments of Surplus Funds:

The proposed budget for State Corporations and other Government entities should include a schedule of investments of surplus funds as per the format in **Appendix VII**.

3.8 Details of Bank Accounts:

State Corporations and other Government entities should provide details of all bank accounts including the balances in each bank account as summarized in **Appendix VIII**.

3.9 Annex of the Annual & Medium Term Budget for FYs 2016/2017 - 2018/2019 for State Corporations and Other Government Entities

- i. On the recommendations of the Budget and Appropriation Committee of the National Assembly, The National Treasury is required to submit to National Assembly, an Annex detailing itemized budgets for all State Corporations and other Government entities containing two years audited financial performance for FYs 2013/2014 & 2014/2015, the latest forecast for 2015/2016 FY, the proposed and projected annual estimates of revenue and expenditure (budget) for 2016/2017 FY and the two outer FYs for 2017/2018 and 2018/2019 respectively.
- ii. The approved itemized budgets for all State Corporations and other Government entities should be annexed to the National Annual Estimates of Revenue and Expenditure laid before the National Assembly each year. To ensure authenticity of the Annex, State Corporations and other Government entities requesting Government funding must liaise with their respective parent ministries or department to determine the likely level of funding/budgetary allocation/Government grants for recurrent and development budgets.

- iii. State Corporations and other Government entities should only reflect in their Annual Budgets allocated Government recurrent and development grants as per the sector/ministry's ceiling.

4.0 REVISION OF BUDGETS:

4.1 As State Corporations and other Government entities submit their proposed annual budget in January for the subsequent financial year commencing July 1st, proposed and projected annual estimates of revenue and expenditure for the two outer FYs, it is possible that unforeseen and unavoidable events may change the scale of operations of the State Corporation and other Government entities and a revision of the budget may be necessary. Consequently, it is a requirement that a revision to or from a program or sub-vote exceeding 10% of the approved budget or in case of entirely new expenditure item(s), shall be submitted for review and approval by the line Ministry and the National Treasury or responsible line Ministry, Department and Agency.

4.2 The submission of the revised budget must precede the submission of the annual budget for the succeeding year and should be done at the earliest time possible when the unforeseen or unavoidable events emerge. The National Treasury or responsible line Ministry, Department and Agency shall not approve any expenditure which has already been incurred, except in very special justifiable circumstances.

5.0 DEADLINES FOR SUBMISSION OF 2016/2017 - 2018/2019 MEDIUM TERM BUDGET:

5.1 In order to enhance public financial management and ensure comprehensiveness of the National Estimates of Revenue and Expenditure as stipulated under the Public Finance Management Act, 2012, Section 38 (1) (b) (i), requires that the National Government Annual Estimates of Revenue and Expenditure shall include a list of all entities that are to receive funds appropriated from the budget of the National Government.

5.2 Annual Estimates of Revenue and Expenditure (budget proposals) for 2016/2017 - 2018/2019 FY Medium Term Budget for State Corporations as listed in **ANNEX 3 "A"** should be submitted to the respective Line Ministries, Departments and Agency and a copy to the Director General/Public Investment and Portfolio Management, The National Treasury not later than January 31st, 2016 with a soft copy to "dgipescbudgets@treasury.go.ke". Details (telephone number and e-mail address) of the person(s) to be contacted for any clarification should also be included.

- 5.3 The Respective Line Ministries, Departments and Agency should review the submitted Annual Estimates of Revenue and Expenditure (budget proposals) for State Corporations and forward their comments & recommendations to The National Treasury for incorporation in the review, analysis and approval of respective budgets.
- 5.4 Annual Estimates of Revenue and Expenditure (budget proposals) for 2016/2017 - 2018/2019 FY Medium Term Budget for Public Funds, other agencies and programmes monitored under respective Ministries, Departments and Agencies (MDAs) as listed in **ANNEX 3 “B”** should be submitted to the respective MDAs.
- 5.5 The respective MDAs should review and analysis the submitted budgets for Public Funds, other agencies and programmes and grant approval of respective budgets.
- 5.6 The MDAs should prepare and submit to the National Treasury an Annex detailing itemized budgets for all Public Funds, other agencies and programmes under their respective dockets containing two years audited financial performance for FYs 2013/2014 & 2014/2015, the latest forecast for 2015/2016 FY, the proposed and projected annual estimates of revenue and expenditure (budget) for 2016/2017 FY and the two outer FYs for 2017/2018 and 2018/2019 respectively *not later than April 15th, 2016*.
- 5.7 Annual Estimates of Revenue and Expenditure (budget proposals) for 2016/2017 - 2018/2019 FY Medium Term Budget for Water & Sewerage Companies monitored under county governments as listed in **ANNEX 3 “C”** should be submitted to the respective County Government Executive Committee Member responsible for matters relating to water and finance for review, analysis and approval.
- 6.0 RESPONSIBILITY FOR SUBMISSIONS:**
- i. The Board of Directors/governing organ and the Chief Executives/Head/Administrator of respective State Corporations and other Government entities should ensure compliance with the requirements of this Circular.
 - ii. The proposed Annual Estimates of Revenue and Expenditure (Budget) **must be discussed and approved by the respective Board of Directors/governing organs** for respective State Corporations and other Government entities before submission to the line Ministries, Departments, Agencies and the National Treasury Or to respective county governments for the case of Water & Sewerage Companies.

- iii. Authenticated extracts of minutes of the Board of Directors'/governing organs' meeting approving the annual estimates of revenue and expenditure (budget) should be attached.
- iv. The Chief Executives/Heads/Administrators of respective State Corporations and other Government entities should ensure compliance with the requirements of this Circular in order to avoid offences of financial misconduct as provided for in the Public Finance Management Act, 2012 Section 197 and sanctions/penalties thereon as per section 199.

7.0 CONCLUSION:

The National Treasury, line Ministry, Department, Agency and county government should not consider for approval the proposed 2016/2017 - 2018/2019 Medium Term Budget for State Corporations and other Government entities which do not comply with the guidelines in this Circular in form and content. No State Corporation and other Government entity shall commence the implementation of programmes OR incur expenditure for the financial year where approval of the proposed budget has not been granted by The National Treasury, line Ministries, Departments, Agencies and county governments as may be applicable.



HENRY ROTICH
CABINET SECRETARY/THE NATIONAL TREASURY

Copied to: All Cabinet Secretaries.

The Hon. Attorney General,
Office of the Attorney General and Department of Justice.
NAIROBI.


The Chief of Staff and Head of Public Service,
Executive Office of the President
Harambee House
NAIROBI.

The Auditor-General,
Kenya National Audit Office,
NAIROBI.

The Controller of Budget,
Office of the Controller of Budget,
NAIROBI.

The Inspector-General Corporations
Inspectorate of State Corporations,
Office of the Deputy President,
NAIROBI.

All County Government Executive Committee Members,
Responsible for Water and Finance.


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APPENDIX I: Statement of Total Funds in Kenya Shillings:							
State Corporations and Other Government Entities.		Actual 2013/2014	Actual 2014/2015	Forecast 2015/2016	Budget 2016/2017	Projection	
						2017/2018	2018/2019
Kshs.		'000'	'000'	'000'	'000'	'000'	'000'
Recurrent Revenue:							
1	Internally Generated Revenue						
2	Governments Grants for Recurrent						
3	Grants, Dev't Partner for Recurrent						
4	Other Incomes for Recurrent (Specify)						
5	Total Recurrent Revenue						
Development Revenue:							
6	Governments Grants for Development						
7	Grants, Development Partner for Dev't						
8	Other Incomes for Dev't (Specify)						
9	Total Development Revenue						
10	Total Revenue						

NB: State Corporations and other Government entities should clearly indicate:

- i. All sources of internally generated revenue including but not limited to income from sales, fees, charges, levies, cost sharing, etc;
- ii. Grants or income from development partners or other sources earmarked to defray or finance recurrent / operating expenses; and
- iii. Grants or income from development partners or other sources earmarked to finance capital projects.

APPENDIX II: Statement of Financial Performance in Kenya Shillings:						
Not For Profit State Corporations and Other Government Entities	Actual	Actual	Forecast	Budget	Projection	
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Kshs.	'000'	'000'	'000'	'000'	'000'	'000'
	Recurrent Revenue:					
1	Internally Generated revenue from fees, charges, levies, cost sharing etc.					
2	Governments Grants for Recurrent					
3	Grants, Dev't Partner for Recurrent					
4	Other Incomes for Recurrent (Specify)					
5	Total Recurrent Revenue					
	Operating Expenses:					
6	Personnel Emoluments					
7	Boards Expenses					
8	Operating/Administrative Expenses					
9	Repairs and Maintenance					
10	Depreciation					
11	Total Operating Expenses					
12	Operating Surplus/(Deficit)					
13	Finance Charges (Interest on Loans)					
14	Retained Operating Surplus					
15	Ratios:					
	i. Operating Surplus Margin					
	ii. Personnel Costs to Recurrent Costs					
	iii. Personnel Costs to Recurrent Revenue					
	Number of Employees:					
	i) Management					
	ii) Technical					
	iii) Others					

NB: State Corporations and other Government Entities using operating surpluses (retained earnings) from previous years to finance recurrent/operating expenses should clearly indicate the amounts to be expensed in the explanatory notes.

APPENDIX III: Statement of Income and Expenditure in Kenya Shillings:						
Commercial Entities	Actual	Actual	Forecast	Budget	Projection	
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Kshs.	'000'	'000'	'000'	'000'	'000'	'000'
Recurrent Revenue:						
1	Gross Sales Income					
2	Cost of Sales					
3	Gross Profit					
4	Other Income & Grants - Recurrent					
5	Total Recurrent Revenue					
Operating Expenses:						
6	Personnel Emoluments					
7	Boards Expenses					
8	Operating/Administrative Expenses					
9	Repairs and Maintenance					
10	Depreciation					
11	Total Operating Expenses					
12	Operating Surplus / (Deficit)					
13	Finance Charges (Interest on Loans)					
14	Corporation Tax					
15	Net Earnings					
16	Distribution	Dividends				
		Retained Earnings				
Ratios:						
17	i. Gross Profit Margin					
	ii. Net Profit Margin					
	iii. Personnel Costs to Recurrent Costs					
	iv. Personnel Costs to Recurrent Revenue					
	Number of Employees:					
	i) Management					
	ii) Technical					
iii) Others						

APPENDIX IV: Capital Budget (Project Feasibility Study Data) Figures in Kshs '000

Project in Order of Category, Priority and Justification	Expenditure to June 30 th , 2016		Proposed Budget 2016/2017	% age of completion of ongoing project as at June 30 th , 2016	Projection		Sources of Funds: GoK, A.I.A, Dev. Partners, Borrowings
	Actual Dec. 31 st , 2015	Projection to June 30 th , 2016			2017/2018	2018/2019	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10	Total Capital Cost/Budget						

Source of Funds for the Capital Budget:							
11	A.I.A - Retained Earnings	Current Year					
		Previous Years					
12	Governments Grants – Development						
13	Grants from Development Partner – Dev't						
14	Borrowings, Both Current Year and Previous Years (Including						
15	Other Incomes – Dev't (Specify)						
16	Total Funds						

NB: State Corporations and other Government entities should clearly indicate the source of funds for the capital budgets whether from Appropriation in Aid (A.I.A) including retained earnings, borrowings both current year and previous years including infrastructure bonds or other incomes from development partners earmarked to finance capital projects.

APPENDIX V: Financial Position in Kenya Shillings.							
Details		Actual	Actual	Forecast	Budget	Projections	
		30.06.2014	30.06.2015	30.06.2016	30.06.2017	30.06.2018	30.06.2019
Kshs.		'000'	'000'	'000'	'000'	'000'	'000'
Assets							
Non – Current Assets:							
1	Land, Buildings & Plant						
2	Property & Equipment						
3	Motor Vehicles						
4	Computers						
5	Other (Specify)						
6	Total Non - Current Assets:						
Current Assets							
7	Inventories						
8	Accounts Receivables						
9	Prepayments						
10	Cash & Bank Balances						
11	Others (Specify)						
12	Total Current Assets						
13	Total Assets						
Financed by:							
14	Share Capital (Paid Up)						
15	Gov' Grants/Irredeemable Loans						
16	Capital Reserves						
17	Revenue Reserves (Profit & Loss Account)						
18	Shareholders' Funds (Total Equity)						
Non - Current Liabilities:							
19	Long Term Borrowing						
20	Non-Current Creditor (Specify)						
21	Total Non - Current Liabilities						
Current Liabilities:							
22	Accounts Payable						
23	Short Term Borrowings						
24	Statutory Obligations (Specify)						
25	Others						
26	Total Current Liabilities						
27	Total Equity & Liabilities						
Ratios:							
28	i) Current Ratio						
	ii) Debt to Assets Ratio						
	iv) Total Assets Turnover						
	v) Return on Assets						

APPENDIX VI: Cash Flow Statement In Kenya Shillings.

Details		Actual	Forecast	Budget	Projections	
		2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Kshs.		'000'	'000'	'000'	'000'	'000'
Cash flows from Operating Activities:						
1	Operating Surplus / Net Income					
2	Add back depreciation					
3	Decrease (Increase) in receivables					
4	Decrease (increase) in inventories					
5	Increase (Decrease) in payables					
6	Interest paid					
7	Corporation tax paid					
8	Net cash from operating activities					
Cash flows from Investing Activities:						
9	Purchase of Non - Current Assets					
10	Interest Received					
11	Proceeds from Sale of Non - Current Assets					
12	Net Cash generated from (Used in) Investing Activities					
Cash Flows from Financing Activities:						
13	Repayment of Long Term Borrowings					
14	Proceeds from Long Term Borrowings					
15	Dividends Paid					
16	Net Cash generated from (Used in) Financing Activities					
17	Increase (Decrease) in Cash & Cash Equivalents					
18	Cash & Cash Equivalents at Beginning of Year					
19	Cash & Cash Equivalents at End of Year					
20	Overdraft Limit (As Approved by Government)					

APPENDIX VII: Schedule of Investments of Surplus Funds in Kenya Shillings.				
Details		Actual 2014/2015	Forecast 2015/2016	Budget 2016/2017
Kshs.		'000'	'000'	'000'
1	Investment in Treasury Bills or Bonds			
	i.			
	ii.			
	iii.			
2	Sub Total			
3	Investment with Financial Institutions			
4	i.			
	ii.			
	iii.			
	Sub Total			
5	Other Forms of Investment (Specify)			
	i.			
	ii.			
	iii.			
6	Sub-Total			
7	Grand Total			

APPENDIX VIII: Details of All Bank Accounts:			
No.	Financial Institutions/Banks	Facility	Bank Balance as at Dec. 31st, 2015
1		Current Account	
		On – Call Deposits Account	
		Fixed Deposits Account	
		Staff Car Loan/Mortgage Account	
		Others (<i>Specify</i>)	
2		Current Account	
		On – Call Deposits Account	
		Fixed Deposits Account	
		Staff Car Loan/Mortgage Account	
		Others (<i>Specify</i>)	
3	Others (<i>Specify</i>)		

NB: State Corporations and other Government entities should provide details of all Financial Institutions/Banks where the Corporation has opened and operates bank accounts clearly indicating whether it is a Current Account; On–Call Deposits Account; Fixed Deposits Account; Staff Car Loan/Mortgage Account; etc.

Annex I – Check List

1. Statement of Total Revenue, **Appendix I.**
2. Statement of Income and Expenditure for Not for Profit State Corporations and Other Government Entities, **Appendix II.**
3. Statement of Income and Expenditure for Commercial Entities, **Appendix III.**
4. Capital Budget (Project Feasibility Study Data) if any, **Appendix IV.**
5. Statement of Financial Position, **Appendix V.**
6. Cash flow Statement, **Appendix VI.**
7. Schedule of Investments if any, **Appendix VII.**
8. Concise Explanatory Notes to the Annual Budgets (*should be placed at the relevant statement*).
9. Extracts of Boards Minutes Approving the Annual Budget (*should include a copy of the list of members present for the meeting*).
10. Parent Ministry's support for the Annual Budget proposals and Confirmation of the Budgetary Provision for Respective State Corporation and Other Government Entities as per the Ministry's Ceiling.
11. Details of Bank Accounts and Balances therein, **Appendix VIII.**

ANNEX 2: Deadlines for Submissions of 2016/2017 – 2018/2019 Medium Term Budget and Feasibility Study Data

Submission of Annual Estimates of Revenue and Expenditure (Budget Proposals) and Feasibility Study data by State Corporations and Government Entities to MDAs with a copy to GIPE, National Treasury OR County Governments as may be Applicable.	January 31st, 2016

Submission of proposals by MDAs to GIPE with specific comments and recommendations as may be Applicable	February 8th, 2016

Review and Analysis of Annual Budget Proposals by MDAs, GIPE OR County Governments as may be Applicable	February 8th, 2016 To April 15th, 2016

Dispatch of Approved Annual Budgets to Ministries by GIPE	April 15th, 2016

Submission of Annex of Annual & Medium Term Budget for FYs 2016/2017 - 2018/2019 for State Corporations and Other Government Entities to The National Assembly by The National Treasury/GIPE	April 30th, 2016

ANNEX 3:**List of State Corporations, Funds, Other Agencies and Programmes Monitored under Ministries and Departments and Water & Sewerage Companies Under County Governments.****“A”.****State Corporations Whose Budgets Should be Reviewed by Respective Line Ministries and Departments and Comments & Recommendations Forwarded to The National Treasury for Incorporation in the Review, Analysis and Approval of Respective Budgets:**

1	Agricultural Development Corporation	Agriculture, Livestock & Fisheries
2	Agricultural Finance Corporation	The National Treasury.
3	Agricultural Fisheries & Food Authority (AFFA)	Agriculture, Livestock & Fisheries
4	Agro-Chemical and Food Company	Agriculture, Livestock & Fisheries
5	Bukura Agricultural College	Agriculture, Livestock & Fisheries
6	Chemilil Sugar Company	Agriculture, Livestock & Fisheries
7	Commodity Fund - Agricultural Fisheries & Food Authority (AFFA)	Agriculture, Livestock & Fisheries
8	Kenya Agricultural Research Livestock Organisation (KARLO)	Agriculture, Livestock & Fisheries
9	Kenya Animal Genetic Resource Centre	Agriculture, Livestock & Fisheries
10	Kenya Dairy Board	Agriculture, Livestock & Fisheries
11	Kenya Leather Development Council	Agriculture, Livestock & Fisheries
12	Kenya Marine and Fisheries Research Institute	Agriculture, Livestock & Fisheries
13	Kenya Meat Commission	Agriculture, Livestock & Fisheries
14	Kenya Plant Health Inspectorate Services	Agriculture, Livestock & Fisheries
15	Kenya Seed Company Limited	Agriculture, Livestock & Fisheries
16	Kenya Tsetse and Trypanosomiasis Eradication Council	Agriculture, Livestock & Fisheries
17	Kenya Veterinary Vaccines Production Institute	Agriculture, Livestock & Fisheries
18	Miwani Sugar Company	Agriculture, Livestock & Fisheries
19	Muhoroni Sugar Company (Under Receivership)	Agriculture, Livestock & Fisheries
20	National Cereals and Produce Board	Agriculture, Livestock & Fisheries
21	National Irrigation Board	Agriculture, Livestock & Fisheries
22	New Kenya Co-operative Creameries Limited	Agriculture, Livestock & Fisheries
23	Nyayo Tea Zones Development Corporation	Agriculture, Livestock & Fisheries
24	Nzoia Sugar Company Limited	Agriculture, Livestock & Fisheries
25	Pest Control Product Board	Agriculture, Livestock & Fisheries
26	South Nyanza Sugar Company	Agriculture, Livestock & Fisheries
27	Kenya Law Reform Commission	Attorney General
28	Council for Legal Education	Attorney General
29	Kenya Copyright Board	Attorney General
30	Kenya School of Law	Attorney General
31	National Council for Law Reporting	Attorney General

32	National Crime Research Centre	Attorney General
33	Witness Protection Agency	Attorney General
35	Coast Development Authority	Devolution and Planning
State Corporations Whose Budgets Should be Reviewed by Respective Line Ministries and Departments and Comments & Recommendations Forwarded to The National Treasury for Incorporation in the Review, Analysis and Approval of Respective Budgets:		
34	Kenya Ordnance Factories Corporation	Defense
36	Anti Female Genital Mutilation (AFGM) Board	Devolution and Planning
37	Constituencies Development Fund Board	Devolution and Planning
38	Ewaso Ngiro North Development Authority	Devolution and Planning
39	Ewaso Ngiro South Development Authority	Devolution and Planning
40	Kenya National Bureau of Statistics	Devolution and Planning
41	Kenya Vision 2030 Delivery Secretariat	Devolution and Planning
42	Kerio Valley Development Authority	Devolution and Planning
43	Lake Basin Development Authority	Devolution and Planning
44	National Coordinating Agency for Population and Development	Devolution and Planning
45	National Youth Council	Devolution and Planning
46	Public Benefits Organisations Regulatory Authority	Devolution and Planning
47	Uwezo Fund	Devolution and Planning
48	Women Enterprise Fund	Devolution and Planning
49	Youth Enterprise Development Fund	Devolution and Planning
50	Kenya National Trading Corporation	East African Affairs, Commerce & Tourism
51	Bomas of Kenya	East African Affairs, Commerce & Tourism
52	Brand Kenya Board	East African Affairs, Commerce & Tourism
53	Golf Hotel	East African Affairs, Commerce & Tourism
54	Kabarnet Hotel	East African Affairs, Commerce & Tourism
55	Kenyatta International Convention Centre	East African Affairs, Commerce & Tourism
56	Kenya Safari Lodges & Hotel	East African Affairs, Commerce & Tourism
57	Kenya Tourism Board	East African Affairs, Commerce & Tourism
58	Tourism Finance Corporation (Kenya Tourist Development Corporation)	East African Affairs, Commerce & Tourism
59	Kenya Trade Agency Network	East African Affairs, Commerce & Tourism
60	Kenya Utalii College	East African Affairs, Commerce & Tourism

61	Mount Elgon Hotel	East African Affairs, Commerce & Tourism
62	Sunset Hotel	East African Affairs, Commerce & Tourism
63	Tourism Fund (Board of Trustees)	E. A. Affairs, Commerce & Tourism
64	Tourism Regulatory Authority	E. A. Affairs, Commerce & Tourism
“A”.		
State Corporations Whose Budgets Should be Reviewed by Respective Line Ministries and Departments and Comments & Recommendations Forwarded to The National Treasury for Incorporation in the Review, Analysis and Approval of Respective Budgets:		
65	Centre of Mathematics, Science and Technology	Education, Science & Technology
66	Chuka University	Education, Science & Technology
67	Commission for University Education	Education, Science & Technology
68	Cooperative University College	Education, Science & Technology
69	Dedan Kimathi University of Technology	Education, Science & Technology
70	Egerton University	Education, Science & Technology
71	Embu University College	Education, Science & Technology
72	Garissa University College	Education, Science & Technology
73	Higher Education Loans board	Education, Science & Technology
74	Jaramogi Oginga Odinga University of Science and Technology	Education, Science & Technology
75	Jomo Kenyatta Foundation	Education, Science & Technology
76	Jomo Kenyatta University of Agriculture & Technology Enterprise Services	Education, Science & Technology
77	Jomo Kenyatta University of Agriculture and Technology	Education, Science & Technology
78	Kabiyang'a University College	Education, Science & Technology
79	Karatina University	Education, Science & Technology
80	Kenya Education Management Institute	Education, Science & Technology
81	Kenya Institute of Curriculum Development	Education, Science & Technology
82	Kenya Institute of Special Education	Education, Science & Technology
83	Kenya Literature Bureau	Education, Science & Technology
84	Kenya National Commission for UNESCO	Education, Science & Technology
85	Kenya National Examination Council	Education, Science & Technology
86	Kenya Universities and Colleges Central Placement Service	Education, Science & Technology
87	Kenyatta University	Education, Science & Technology
88	Kibabii University College	Education, Science & Technology
89	Kirinyaga University College	Education, Science & Technology
90	Kisii University	Education, Science & Technology
91	Laikipia University	Education, Science & Technology
92	Maasai Mara University College	Education, Science & Technology
93	Machakos University College	Education, Science & Technology
94	Maseno University	Education, Science & Technology

95	Masinde Muliro University of Agriculture and Technology	Education, Science & Technology
96	Meru University College of Science & Technology	Education, Science & Technology
97	Moi University	Education, Science & Technology
98	Multimedia University of Kenya	Education, Science & Technology
99	Muranga University College	Education, Science & Technology
100	National Bio-Safety Authority	Education, Science & Technology
101	National Commission for Sci. Techn. & Innovation	Education, Science & Technology
“A”.		
State Corporations Whose Budgets Should be Reviewed by Respective Line Ministries and Departments and Comments & Recommendations Forwarded to The National Treasury for Incorporation in the Review, Analysis and Approval of Respective Budgets:		
102	Pwani University	Education, Science & Technology
103	Rongo University College	Education, Science & Technology
104	School Equipment Production Unit	Education, Science & Technology
105	South Eastern Kenya University	Education, Science & Technology
106	Taita Taveta University College	Education, Science & Technology
107	Technical University of Kenya	Education, Science & Technology
108	Technical University of Mombasa	Education, Science & Technology
109	University of Eldoret	Education, Science & Technology
110	University of Nairobi	Education, Science & Technology
111	University of Nairobi Enterprise Services Limited	Education, Science & Technology
112	Energy Regulatory Commission	Energy and Petroleum
113	Geothermal Development Company Limited	Energy and Petroleum
114	Kenya Electricity Generating Company Limited	Energy and Petroleum
115	Kenya Electricity Transmission Company Limited	Energy and Petroleum
116	Kenya Nuclear Electricity Board	Energy and Petroleum
117	Kenya Pipeline Company	Energy and Petroleum
118	Kenya Power and Lighting Company	Energy and Petroleum
119	National Oil Corporation Of Kenya Ltd	Energy and Petroleum
120	Rural Electrification Authority	Energy and Petroleum
121	Athi Water Services Board	Environment, Water & Natural Resources
122	Coast Water Services Board	Environment, Water & Natural Resources
123	Kenya Forestry Research Institute (KEFRI)	Environment, Water & Natural Resources
124	Kenya Forests Services	Environment, Water & Natural Resources
125	Kenya Water Institute	Environment, Water & Natural Resources

126	Kenya Water Tower Agency	Environment, Water & Natural Resources
127	Kenya Wildlife Service	Environment, Water & Natural Resources
128	Lake Victoria North Water Services Board	Environment, Water & Natural Resources
129	Lake Victoria South Water Services Board	Environment, Water & Natural Resources
130	National Drought Management Authority	Environment, Water & Natural Resources
131	National Environment Management Authority	Environment, Water & Natural Resources
132	National Water Conservation & Pipeline Corporation	Environment, Water & Natural Resources
“A”		
State Corporations Whose Budgets Should be Reviewed by Respective Line Ministries and Departments and Comments & Recommendations Forwarded to The National Treasury for Incorporation in the Review, Analysis and Approval of Respective Budgets:		
133	Northern Water Services Board	Environ., Water & Natural Resources
134	Rift Valley Water Services Board	Environment, Water & Natural Resources
135	Tana and Athi Rivers Development Authority	Environment, Water & Natural Resources
136	Tana Water Services Board	Environment, Water & Natural Resources
137	Tanathi Water Services Board	Environment, Water & Natural Resources
138	Water Appeals Board	Environment, Water & Natural Resources
139	Water Resources Management Authority	Environment, Water & Natural Resources
140	Water Service Trust Fund	Environment, Water & Natural Resources
141	Water Services Regulatory Board	Environment, Water & Natural Resources
142	Kenya Medical Research Institute	Health
143	Kenya Medical Supplies Agency	Health
144	Kenya Medical Training College	Health
145	Kenyatta National Hospital	Health
146	Moi Teaching Referral Hospital	Health
147	National Aids Control Council	Health
148	National Hospital Insurance Fund	Health
149	Pharmacy and Poisons Board	Health
150	Anti-Counterfeit Agency	Industrialization & Enterprise Development
151	East Africa Portland Cement Company Ltd	Industrialization & Enterprise

		Development
152	Export Processing Zones Authority	Industrialization & Enterprise Development
153	Export Promotion Council	Industrialization & Enterprise Development
154	Industrial & Commercial Development Corporation	Industrialization & Enterprise Development
155	Industrial Development Bank Capital	Industrialization & Enterprise Development
156	Kenya Bureau of Standards	Industrialization & Enterprise Development
157	Kenya Industrial Estates Limited	Industrialization & Enterprise Development
158	Kenya Industrial Property Institute	Industrialization & Enterprise Development
“A”		
State Corporations Whose Budgets Should be Reviewed by Respective Line Ministries and Departments and Comments & Recommendations Forwarded to The National Treasury for Incorporation in the Review, Analysis and Approval of Respective Budgets:		
159	Kenya Industrial Research & Development Institute	Industrialization & Enterprise Development
160	Kenya Institute for Public Research & Analysis (KIPRA)	Industrialization & Enterprise Development
161	Kenya Investment Authority	Industrialization & Enterprise Development
162	Kenya National Accreditation Service	Industrialization & Enterprise Development
163	Numerical Machining Complex	Industrialization & Enterprise Development
164	Rivatex E. A. Ltd	Industrialization & Enterprise Development
165	Kenya Information and Communications Technology Board	Information, Communication & Technology
166	Communication Authority of Kenya	Information, Communication & Technology
167	Kenya Broadcasting Corporation	Information, Communication & Technology
168	Kenya Institute of Mass Communication	Information, Communication & Technology
169	Kenya Yearbook Editorial Board	Information, Communication & Technology
170	Konza Technopolis Development Authority	Information, Communication & Technology
171	Postal Corporation of Kenya	Information, Communication & Technology
172	Kenya School of Government	Interior & Coordination of National

		Government
173	National Authority for the Campaign Against Drug Abuse	Interior & Coordination of National Government
174	National Council of Persons with Disability	Labour, & Social Security Services
175	National Industrial Training Authority	Labour, & Social Security Services
176	National Social Security Fund	Labour, & Social Security Services
177	National Construction Authority	Lands Housing & Urban Development
178	National Housing Corporation	Lands, Housing & Urban Development
179	Kenya Cultural Centre	Sports, Culture and The Arts
180	Kenya Film Classification Board	Sports, Culture and The Arts
181	Kenya Film Commission	Sports, Culture and The Arts
182	Kenya National Library Services	Sports, Culture and The Arts
183	National Museums of Kenya	Sports, Culture and The Arts
184	Sports Kenya	Sports, Culture and The Arts
185	State Corporations Appeal Tribunal	The National Treasury
186	Capital Markets Authority	The National Treasury
187	Central Bank of Kenya	The National Treasury
“A”		
State Corporations Whose Budgets Should be Reviewed by Respective Line Ministries and Departments and Comments & Recommendations Forwarded to The National Treasury for Incorporation in the Review, Analysis and Approval of Respective Budgets:		
188	Competition Authority of Kenya	The National Treasury
189	Consolidated Bank of Kenya Limited	The National Treasury
190	Development Bank of Kenya Limited	The National Treasury
191	Insurance Regulatory Authority	The National Treasury
192	Kenya Accountants and Secretaries National Examination Board	The National Treasury
193	Kenya Deposits Protection Authority	The National Treasury
194	Kenya National Assurance Company (2001) Ltd	The National Treasury
195	Kenya Post Office Savings Bank	The National Treasury
196	Kenya Reinsurance Corporation	The National Treasury
197	Kenya Revenue Authority	The National Treasury
198	Local Authority Provident Fund	The National Treasury
199	Micro and Small Enterprises Authority (MSEA)	The National Treasury
200	National Bank of Kenya	The National Treasury
201	Policy Holders Compensation Trust Fund	The National Treasury
202	Privatization Commission	The National Treasury
203	Public Procurement Oversight Authority	The National Treasury
204	Retirement Benefit Authority	The National Treasury
205	Sacco Societies Regulatory Authority	The National Treasury
206	Financial Reporting Center	The National Treasury
207	Unclaimed Financial Assets Authority	The National Treasury
208	Lamu Port South Sudan Ethiopia Corridor	Transport and Infrastructure

	Development Authority (LAPSET)	
209	Kenya Airports Authority	Transport and Infrastructure
210	Kenya Civil Aviation Authority	Transport and Infrastructure
211	Kenya Ferry Services Ltd	Transport and Infrastructure
212	Kenya Maritime Authority	Transport and Infrastructure
213	Kenya National Highways Authority	Transport and Infrastructure
214	Kenya National Shipping Line Ltd	Transport and Infrastructure
215	Kenya Ports Authority	Transport and Infrastructure
216	Kenya Railways Corporation	Transport and Infrastructure
217	Kenya Roads Board	Transport and Infrastructure
218	Kenya Rural Roads Authority	Transport and Infrastructure
219	Kenya Urban Roads Authority	Transport and Infrastructure
220	National Transport and Safety Authority	Transport and Infrastructure
ANNEX 3 "B"		
Public Funds, Other Agencies and Programmes Monitored under Ministries, Departments and Agencies (MDAs) and Whose Budgets Should be Reviewed and Approved by Respective Line MDAs:		
221	Mwea Rice Millers Limited	Agriculture, Livestock & Fisheries
222	Western Kenya Rice Mills Limited	Agriculture, Livestock & Fisheries
223	Agricultural Settlement Fund Trust	Agriculture, Livestock & Fisheries
224	Agricultural Information Resource Centre Revolving Fund	Agriculture, Livestock & Fisheries
225	Kenya Veterinary Board	Agriculture, Livestock & Fisheries
226	Intelligence Service Development Fund	Defense
227	Nairobi Health Management Board	Devolution and Planning
228	Alcoholic Drinks Control Fund	Devolution and Planning
229	Civil Contingencies Fund	Devolution and Planning
230	Community Environment Facility (CDTF)	Devolution and Planning
231	Natural Resources Management Programme (CDTF)	Devolution and Planning
232	Community Development Programme Phase Iv – Community Development Initiatives (CDP IV CDI) (CDTF)	Devolution and Planning
233	Fast Start Climate Change Programme (CDTF)	Devolution and Planning
234	Demonstration Farms Fund	Devolution and Planning
235	Political Parties Fund	Devolution and Planning
236	Prison Farms Revolving Fund	Devolution and Planning
237	Prisons Industries Fund	Devolution and Planning
238	Auctioneers Licensing Board	Devolution and Planning
239	Council of Governors (COG)	Devolution and Planning
240	Petroleum Training Fund	Energy and Petroleum
241	Rural Electrification Scheme	Energy and Petroleum
242	NEPAD Kenya Secretariat	Environment, Water & Natural Resources
243	Public Complaints Committee (PCC)	Environment, Water & Natural

		Resources
244	National Environment Trust Fund	Environment, Water & Natural Resources
245	Water Towers Conservation Fund	Environment, Water & Natural Resources
246	Kenya Medical Laboratory Technicians and Technologists Board	Health
247	Medical Practitioners and Dentists Board	Health
248	National Quality Control Laboratory	Health
253	Nursing Council of Kenya	Health
254	Pharmacy and Poisons Board	Health
255	Health Sector Services Fund (HSSF)	Health
256	Media Council of Kenya	Information, Communication & Technology
257	Engineers Registration Board	Industrialization & Enterprise Development
“B”		
Funds, Other Agencies and Programmes Monitored under Ministries, Departments and Agencies (MDAs) and Whose Budgets Should be Reviewed and Approved by Respective Line MDAs:		
258	Judges And Magistrates Vetting Board	Judicial Service Commission
259	Child Welfare Society of Kenya	Labour, & Social Security Services
260	Occupational Safety and Health Fund	Labour, & Social Security Services
261	Civil Servants Housing Scheme Fund (CSHSF)	Presidency, Planning & Devolution
262	Parliamentary Car Loan Scheme	Presidency, Planning & Devolution
263	Parliamentary Mortgage Scheme	Presidency, Planning & Devolution
264	National Cohesion And Integration Commission	Presidency, Planning & Devolution
265	Petroleum Development Levy Fund	The National Treasury
266	Asian Officers Family Pensions Fund	The National Treasury
267	Asiatic Widows and Orphans Pensions Fund	The National Treasury
268	European Widows and Orphans Scheme And Fund	The National Treasury
269	Government Press Fund	The National Treasury
270	Humanitarian Fund	The National Treasury
271	Kenya Citizens and Foreign Nationals Management Service	The National Treasury
272	Kenya Energy Environment & Social Responsibility Programme Fund	The National Treasury
273	Kenya Slum Upgrading, Low Cost Housing And Infrastructure Trust Fund	The National Treasury
274	Mechanical And Transport Fund	The National Treasury
275	Rural Enterprise Fund	The National Treasury
276	Stores And Services Fund	The National Treasury
277	Strategic Grain Reserve Fund	The National Treasury
278	Study And Capacity Building Fund (AFD -	The National Treasury

	France)	
279	The National Treasury Provident Fund	The National Treasury
280	Treasury Main Clearance Fund	The National Treasury
281	Veterinary Services Development Fund (VSDF)	The National Treasury
282	Registration of Certified Public Secretary Board	The National Treasury
283	Kenya Roads Board Fund	Transport and Infrastructure
284	Railway Development Levy Fund	Transport and Infrastructure
285	National Communications Secretariat	Information, Communication & Technology

ANNEX 3 “C”

Water & Sewerage Companies Monitored under County Governments and Whose Budgets Should be Reviewed and Approved by Respective County Governments:

286	Eldama Ravine Water & Sanitation Company	County Governments.
287	Eldoret Water & Sanitation Co. Ltd	
288	Embe Water and Sanitation Co Limited	
289	Embu Water & Sanitation Co. Ltd	
290	Gatamathi Water and Sanitation Company Ltd	
291	Gatanga Water & Sewerage Company	
292	Gatundu Water & Sewerage Company	
293	Githunguri Water and Sanitation Co Ltd	
294	Gusii Water and Sanitation Company	
295	Imetha Water and Sanitation Company Ltd	
296	Isiolo Water and Sanitation Company Limited	
297	Iten Water and Sanitation Company Limited	
298	Kahuti Water and Sanitation Company Limited	
299	Kakamega -Busia Water Supply Company - Western Water	
300	Kapenguria Water and Sanitation Company Limited	
301	Karimenu Water & Sewerage Co Ltd	
302	Karuri Water & Sewerage Company	
303	Kericho Water and Sanitation Company Limited	
304	Kiambere-Mwingi Water & Sanitation Company	
305	Kiambu Water & Sewerage Company Ltd	
306	Kibwezi-Makindu Water and Sanitation Company Ltd	
307	Kikuyu Water & Sewerage Company	
308	Kilifi-Mariakani Water and Sewerage Company	
309	Kirinyaga Water and Sanitation Co Limited	
310	Kisumu Water and Sewerage Company	
311	Kitui Water and Sanitation Co.	
312	Kwale Water and Sewerage Company	
313	Lamu Water and Sewerage Company	
314	Limuru Water and Sewerage Company	
315	Lowdwar Water and Sanitation Co Ltd	
316	Malindi Water and Sewerage Company	
317	Mathira Water and Sanitation Company	

318	Matungulu - Kangundo Water and Sewerage Co.
319	Mavoko Water and sewerage Company Limited
320	Meru Water and Sewerage Services
321	Migori Kuria Transmara Water and Sewerage Company
322	Muranga South Water & Sanitation Company Limited
323	Muranga Water and Sanitation Company Ltd
324	Nairobi City Water and Sewerage Company
325	Naivasha Water Sewerage and Sanitation Company
326	Nakuru Rural Water and Sanitation Services Company
327	Nakuru Water and Sanitation Services Company
328	Nanyuki Water and Sanitation Company Limited
329	Naro Moru Water & Sanitation Company
330	Narok Water and Sanitation Company
331	Ngagaka Water and Sanitation Company Ltd
332	Nol-turesh - Loitoktok Water and Sanitation
333	Northern Water Services Board
334	Nyahururu Water and Sanitation Company Ltd
335	Nyandarua Water and Sanitation Company Ltd
336	Nzoia Water and Sanitation Company Limited
337	Ol-Kalou Water and Sanitation Company Ltd
338	Olkejuado Water and sewerage Company Limited
339	Oololaiser Water & Sewerage Co Ltd
340	Othaya-Mukurweini Water and Sanitation Company Limited
341	Ruiru - Juja Water & Sewerage Company
342	Rukanga Water and Sanitation
343	Siaya Bondo Water and Sewerage Company
344	South Nyanza Water and Sanitation Company
345	Talilbei Water and Sewerage Company
346	Tavevo Water & Sewerage Co Limited
347	Tetu Aberdare Water and Sanitation Company
348	Machakos Water and Sewerage Co. Limited
349	Thika Water & Sewerage Company Ltd
350	Mombasa Water Supply and Sanitation Services Company
351	Yatta Service Water Co.
352	Nithi Water and Sanitation Company
353	Wote Water and Sewerage Company Ltd
354	Nyeri Water and Sewerage Company Ltd