



**COUNTY BUDGET GUIDE:
IMPROVING PROGRAMME BASED BUDGETS
APRIL 2025**

Bajeti Hub

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Disclaimer: This guide is not meant to replace the OFFICIAL TEMPLATE of the PROGRAMME BASED BUDGET but rather to enhance and improve the quality and depth of information included in the document. Always refer to the legal requirements outlined in the Public Finance Management (PFM) Act 2012 and its accompanying regulations 2015. Counties are encouraged to innovate and explore the best practices within the framework provided.

Introduction

Programme Based Budgets (PBBs) have become a common feature in many countries around the world to improve how budgets are prepared and tracked. In Kenya, PBBs have been the format adopted for budgeting since FY 2013/14. PBBs are meant to improve the process of how governments prioritize services that have the best value for citizens through a clear prioritization process. In addition, they give governments a platform to ensure their budgets are efficient and effective with clear targets and milestones of what needs to be achieved and in what timelines. Most importantly, they provide citizens with a platform to understand the justification for policy decisions that are made through government budgets. PBBs organize budgets around a set of objectives implemented through clear programmes spread across different Ministries, Departments and Agencies (MDAs) of government. These budgets also come with clear performance information that is supposed to help set milestones to achieve the programme objectives. A key difference of PBBs from line-item budgets is their focus on budget outputs rather than inputs in the latter.

The Public Finance Management Act 2012, 129(1)(2) requires the County Executive Committee member for finance to prepare and submit budget estimates and other documents supporting the budget of the county government to the County Assembly by April 30th. The budget estimates shall present the detailed budget programmes and sub-programmes that are proposed to be implemented in a financial year.

This guide looks at the presentation and level of information provided by county governments in Kenya in their PBBs. The objective is to provide an outlay of what is working well in the preparation of programmes budgets across Kenya's counties and areas that need to be improved. This guide comes nine years after Kenya first prepared PBBs at the national level and eight years after counties made the shift in their budget presentations.

This guide provides an outline of key components that make up a good Programme Based Budget based on the requirements in the Public Finance Management Act, 2012 and good practices from other jurisdictions around the World. The examples used in the guide are drawn from national and county PBBs and the South African national budget.

Improving Programme Based Budgets

The Programme Based Budget (PBB) should have the following key elements:

1. **Revenue:** This section details the county revenue projections for the budget year, broken down by key sources (e.g. equitable share, own source revenue, conditional grants and other revenue from sources such as SHIF and in-kind contributions). It should include historical revenue performance and future projections to inform medium-term budgeting.
2. **Budget narrative:** This section explains the overall goals and objectives of the budget, with departmental narratives providing context for budget decisions. It includes the county or departmental mission, overview of priorities, past achievements, historical spending, challenges and their mitigation, and some general expenditure breakdown.
3. **Summary of Departmental/Ministerial Budgets:** This provides an overview of the total budget divided into allocations for different ministries or departments. It may further break down budgets into recurrent (e.g., personnel, operations and maintenance) and development (e.g., capital) expenditures. Ideally, it should also present historical allocations and future projections.
4. **Programmes and Sub-programmes:** PBBs are structured around programmes (activities with common broad objectives) and sub-programmes that have distinct objectives. This structure shows how specific budget activities align with board policy goals. Good practice when drafting PBBs includes clear programme objectives, a manageable number of programmes/sub-programmes, and consistency over time.
5. **Indicators, Targets, and Timelines:** PBBs use these to track progress toward programme objectives. Effective indicators should have clear baselines, be specific and measurable, include historical performance data, be reasonable in number, and be regularly updated through a practical data collection mechanism(s).
6. **Personnel and Costs:** This section provides information on staff costs, which is a significant budget item across county budgets. Ideally, it goes beyond just "compensation to employees" and includes details on the number of staff, their job groups, and emoluments.
7. **Capital Projects:** These are projects within the budget that contribute to programme objectives. Information on capital projects should include the project name, location, completion status (if ongoing, new or stalled), implementation time frame and approved allocations.
8. **Public Participation:** PBBs or accompanying public participation reports should provide feedback on Public Participation with details on the opportunities that the public was given to participate, who was involved and how their inputs informed final key decisions in key budget documents.

Key Elements of Programme Based Budgets

1. Revenue

Budget expenditure has to be funded, and Programme Based Budgets should provide details of revenue projections for the coming year. The approved Programme Based Budget should provide information on how a county plans to raise or expect funds from. Part VI Section 58 (1) of the County PFM Act regulations 2015 provides information on the format of the revenue estimates that includes: the description of the source of revenue in terms of head code, estimated revenues amounts and their nature showing the revenue items. The revenue estimates should be broken down by the key sources. The budget should separate revenue which is drawn from **intergovernmental transfers, locally generated resources, conditional grants and any other revenue** that counties anticipate in a financial

year. Lastly, it is good practice globally for revenue to be presented in a form that is reflective of the Medium-Term Expenditure Framework. In this format counties should prepare revenue details which have **actual revenue for the two previous financial years**, the **coming financial year** revenue estimates and the projected revenue estimates for the **next two outer years**. The sample below from Nandi County shows a presentation of revenue information across previous years and projections for future targets.

RESOURCE ENVELOPE 2022-2023 MEDIUM TERM FISCAL FRAMEWORK FY 2021-2022 to 2023-2024							
CODE	REVENUE ITEMS	2018-2019	2019-2020	Approved Estimates 2020/2021	Printed Estimates 2021/2022	Estimates 2022/2023	Projected Estimates 2023/2024
1	Total Anticipated Revenue	8,046,964,890	8,133,676,476	7,611,517,867	8,965,549,809	8,500,581,903.00	7,341,625,031
1.1	Local Revenue	459,293,246	376,829,833	405,408,260	387,106,430	321,234,445	350,755,990
1520100	Land Rates	46,682,200	23,807,922	24,284,080	42,184,423	30,158,060	32,284,080
1520500	Plot Rent/House rent	5,100,662	1,560,802	1,592,018	1,257,694	1,485,821	1,592,780
1420328	Single Business Permits	36,430,791	29,727,525	30,322,076	43,954,440	34,870,387	41,212,000
1420328	Liquor Licensing	12,120,000	5,439,456	5,548,245	14,383,114	14,430,482	15,468,200
1420405	Market Fees	15,595,046	10,657,655	10,870,808	15,587,938	12,501,429	12,390,866
1330405	Agriculture	9,090,000	6,119,388	6,241,776	6,931,003	2,578,042	2,301,657
1420345	Cess	156,456,200	156,456,200	159,585,324	22,529,356	14,691,690	15,585,324

Source: Programme Based Budget, Nandi County FY 2022/23

2. Budget Narrative on Priorities

The Programme-Based Budget should provide a section with the **overall priority description**, and a **narrative at the beginning of each department**. The prioritized areas of the budget, *i.e.*, sectors that have received the highest share of the county budget allocation compared to the previous year's allocation. This can be determined by comparing the allocations in the upcoming year's budget, the current year's budget under implementation, and the previous year's budget for the same county. The PFM regulations 2015 31(f) provides that the "budget estimates shall take into account expenditure priorities, which contributed to the realization of the required output and desired policy outcome." A good budget narrative should include:

- Mission & Objectives:** Each department provides overall mission and objectives of its budget and expenditure estimates.
- Priorities:** Clear explanation on priorities that inform the allocations for the whole budget or each department.
- Historical Overview:** Budget execution figures and absorption rates are provided in summary with an explanation of the achievements in the past two or three years.
- Challenges:** Present the challenges in past budget years and how the department plans to address them by going into the new budget year. The county can also highlight solutions that have been applied to recurring problems and their impact.
- Expenditure Breakdown:** A breakdown of programme expenditure by broad categories such staff and capital expenditure.

Samburu county provides a good example of a budget narrative that presents different sets of information that helps contextualize decision making for the coming year.

421400000: AGRICULTURE, LIVESTOCK DEVELOPMENT, VETERINARY SERVICES AND FISHERIES

PART A. Vision.
A food-secure and prosperous County.

PART B. Mission.
To improve the livelihood of Samburu County residents by promoting competitive crop, livestock and fisheries farming as a business through an enabling environment, effective support services and sustainable natural resource management.

PART C. Performance Overview and Background for Programmes Funding
The Department of Agriculture, Livestock and Fisheries, in its endeavor to make the county food secure and prosperous, has made tremendous achievements during the period under review, as reported below under each departmental section.

During the review period, the Directorate of Livestock Production, in its pursuit to fulfill the Governor's manifesto agenda of improving livestock breeds has procured 465 **Somali camel breeds** out of the tendered number **900** and distributed 113 to Wamba East, 115 to Wamba West, 88 to Wamba North, 109 to Waso, 15 to Lodokojeck and 25 to Angata Nanyuki Ward. The process of delivering and distributing the remaining 435 camels is ongoing. The Camel project is a positive drought-resilient livelihood initiative for our farmers to adapt to the effects of climate change. The Somali breed camel is hardy and has a long lactation period, guaranteeing our people a good supply of milk throughout the year.

On upgrading our local East African goat breed, the County Government has received 320 **Galla Bucks** out of the **765** tendered. Out of the 320 bucks, 200 were distributed to Wamba East and 120 to Waso Ward, and the process of receiving and distributing the remaining 445 Galla Bucks will continue. The Galla Goat breed is a dual-purpose breed with good milk and meat production compared to our local goat breed. This project will complement the Food Systems Resilient (FSRP) Project, which promotes the county's Goat Meat Value Chain project.

Regarding the ongoing Sahiwal Beef cattle project, 170 Sahiwal were received and distributed to

Challenges faced by the Department during the period under review included inadequate funding, climate change, livestock emerging diseases, insecurity in dry grazing areas, high-cost livestock and crop production inputs and equipment, delays in funds disbursement from the exchequer; and Range degradation due to worsening climate change. In addition, Inadequate AMS services to support farmers' demands and lack of crop policy to support provision of adequate crop based extension services, inadequate crop extension staff, lack of proper soil and water conservation and crop protection support.

In the **2024/25-2026/27 Medium-Term Period**, the **Directorate of Livestock Production** will continue with the implementation of the livestock breeds improvement projects; develop the livestock sale yards' regulations; review the Samburu County Livestock Development Policy 2015 among other policy documents; construct and upgrade Livestock Sale yards; participate in the National Livestock Master Plan; participate in the proposed national livestock census. In regards to the ongoing livestock breed improvement programme, the Directorate will avail 1700 quality camel breeds stock, 600 quality beef cattle breed stock, 1500 quality Galla bucks, and 500 quality dairy cattle stock, 1200 KARLO Cockerels and provide 1000 modern beehives and 2400 poultry equipment within the three consecutive financial years. During the same period, the Department will support the ongoing National Livestock Insurance Scheme by supporting insuring 1600 tropical livestock units. The establishment of a feedlot model system at Nomotio farm will promote the finishing of beef cattle for the Nomotio abattoir for meat export and local markets. The Directorate will also promote Beekeeping and poultry farming as alternative livelihoods by supporting the community with 1000 modern beehives, 1200 KARLO Improved Cockerels and 2400 poultry equipment. The Directorate, in collaboration with National Programmes, will promote livestock products value addition by capacity-building the various value chain actors involved in the beef, milk, honey and dairy value chain projects in the county. The Directorate is also looking forward to establishing one camel milk processing unit in the 2025/26 financial year. On range reseeding and pasture, the Directorate will procure and distribute 12,000 kg of certified pasture seeds to farmers living in degraded areas and farmers doing commercial production of hay in Samburu Central Sub-county. Last but not least, the Directorate will establish six modern livestock sale yards in the county in an effort to increase market access for livestock. Further, 12 livestock market associations will be

Source: Programme Based Budget FY 2024/25, Samburu County

3. Summary of Departmental/Ministerial Budgets

A PBB should provide a summary of the total budget, broken down into the different ministerial or departmental allocations for the year. This provides an overview of how the budget is distributed across different **administrative units** in the county government. The summary may also break down the budgets further into the different components of **recurrent** and **development** budgets, for example, showing each department's allocation for **personnel** and **operations and maintenance**.

Nakuru County's PBB FY 2024/25 provides a good example and even adds a column with the share of the budget taken up by each department. The county has disintegrated the budget into the different key components that contribute to the total budget across the departments. In particular, the recurrent budget is present in terms of compensation to employment and the allocation to operations and maintenance. In addition, the county also provides a column with the share of the budget allocated to each of the departments. Comparing that to previous years would give a good picture of how prioritization is changing over time across the department.

TABLE 2: SUMMARY OF ALLOCATIONS TO COUNTY DEPARTMENTS BY ECONOMIC CLASSIFICATION FY 2024/2025

VOTE NO.	VOTE TITLE	COMPENSATION TO EMPLOYEES	OPERATIONS AND MAINTENANCE	TOTAL RECURRENT EXPENDITURE	DEVELOPMENT EXPENDITURE	TOTAL	Percent of the Total Budget
4561	Office of the Governor and Deputy Governor	136,718,549	243,205,498	379,924,047	48,965,736	428,889,783	2.0%
4562	County Treasury	520,461,030	1,035,211,273	1,555,672,303	788,147,181	2,343,819,484	11.1%
4563	County Public Service Board	39,642,825	45,750,000	85,392,825	5,000,000	90,392,825	0.4%
4565	Health Services	4,555,353,714	2,357,900,889	6,913,254,604	895,961,347	7,809,215,951	37.1%
4567	Infrastructure	115,827,421	169,350,334	285,177,754	1,529,255,308	1,814,433,063	8.6%
4578	Naivasha Municipality	13,421,090	31,806,223	45,227,313	63,000,000	108,227,313	0.5%
4579	Office of the County Attorney	27,161,503	35,349,210	62,510,713	3,000,000	65,510,713	0.3%
4580	Nakuru City	37,374,131	47,510,002	84,884,133	59,500,000	144,384,133	0.7%
4581	Trade, Cooperatives, Tourism and Culture	107,858,876	132,885,286	240,744,162	198,105,111	438,849,273	2.1%
4582	Agriculture, Livestock, Fisheries and Veterinary Services	374,804,651	109,788,979	484,593,630	698,124,148	1,182,717,778	5.6%
4583	Lands, Physical Planning, Housing and Urban Development	106,634,498	81,177,182	187,811,680	736,282,807	924,094,487	4.4%
4584	Water, Energy, Environment, Natural Resources and Climate Change	239,735,572	71,857,615	311,593,187	834,027,325	1,145,620,511	5.4%
4585	Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance	641,413,454	159,244,169	800,657,623	84,577,486	885,235,109	4.2%
4586	Education, ICT, e-Government and Public Communication	604,291,891	512,248,733	1,116,540,624	569,552,803	1,686,093,427	8.0%
4587	Youth, Sports, Gender, Social Services and Inclusivity	120,930,458	121,113,707	242,044,165	218,476,631	460,520,796	2.2%
4588	Gilgil Municipality	3,200,000	22,055,214	25,255,214	40,000,000	65,255,214	0.3%
4589	Molo Municipality	3,314,400	20,459,198	23,773,598	35,000,000	58,773,598	0.3%
4573	County Assembly	490,222,063	744,999,695	1,235,221,758	185,000,000	1,420,221,758	6.7%
	TOTAL	8,138,366,126	5,941,913,208	14,080,279,334	6,991,975,883	21,072,255,217	100%
	Percent of Total Budget	38.6%	28.2%	66.8%	33.2%	100.0%	

Source: Programme Based Budget 2024/25, Nakuru County

4. Programmes and Sub-programmes

Programme Based Budgets are structured around programmes and sub-programmes showing a clear organization of the budget around outputs. Programmes are made up of a **set of activities** in a budget that work towards a **common objective**. Programmes should be structured in a way that shows how the different activities contribute to the policy objectives of the programme and how the allocated resources will align to achieve the same. Programmes are also broad in nature, and to narrow down the activities and processes, these programmes are broken down into sub-programmes. The objectives and number of programmes play a big role in the clarity and transparency of what they present and are meant to achieve. A good presentation of the programmes should consider the following:

1. They should be clear with **specific objectives**.
2. **The number of programmes and sub-programmes should not be too few**, that they are vague, or **too many that they become challenging to track**. The National Treasury advises counties and national ministries to have at least five programmes for ease of supervision and reporting and not to exceed seven programmes. Furthermore, no programme should have an allocation lower than 15 percent of the total MDA or departmental budget.

In addition, **the number of sub-programmes under each programme should not exceed seven** for the same reasons of reducing complexities in reporting and supervision.¹ In other jurisdictions, the limit is set based on the size of the budget one programme can

¹

<https://countytoolkit.devolution.go.ke/sites/default/files/resources/County%20Budget%20Operational%20Manual%20.pdf>

have with either a bottom or top ceiling.

3. Lastly, **programmes and sub-programmes should be consistent over time** and should not change too much so that it becomes difficult to track them across the years.

Kisumu county makes a good effort in presenting its programmes and sub-programmes with details on allocations for the past two years and with projections for two years into the future.

P02: Public Health and Sanitation Services						
	Approved Budget	Actual Expenditure	Baseline	Approved Estimates	Projected	Estimates
<i>Sub-Programmes</i>	2022/2023	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
SP0201: Health Policy	378,500	-	-	-	-	-
SP0202: Reproductive, Maternal, Neonatal, Child and Adolescent health (RMNCAH)	6,750,000	-	1,700,000	450,000	472,500	496,125
SP0203: Mental Health	290,500	-	-	-	-	-
SP0204: Primary Health Care Services and Community Strategy	236,563,334	92,640,551	39,050,398	-	-	-
SP0205: Nutrition Services	-	-	-	400,000	420,000	441,000
Total Programme Expenditure	243,982,334	92,640,551	40,750,398	850,000	892,500	937,125

Source: Programme Based Budget 2024/25, Kisumu County

Limited or lack of sub-programme level breakdown has been a key challenge over the years that counties have applied a PBB lens to their budgeting. Kenya’s PBB structure has been focused on a few generic lines such as compensation to staff, current/capital transfers etc. However, these classifications do not give a full picture of what the county is spending under such lines. There is a good example from the South African PBB that shows how recurrent spending can be broken down in a PBB to help the public identify what costs are covered. In addition, the right side of the table has a few analytical columns on the change in allocations on these lines in terms of growth and the share of the programme budget they take up. This helps the reader appreciate the importance of lines even under recurrent budgets and the shift in their allocation.

Expenditure trends and estimates											
Table 18.2 Vote expenditure trends by programme and economic classification ¹											
Programmes											
1. Administration 2. National Health Insurance 3. Communicable and Non-communicable Diseases 4. Primary Health Care 5. Hospital Systems 6. Health System Governance and Human Resources											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
	2021/22	2022/23	2023/24				2024/25	2025/26	2026/27		
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25	2025/26	2026/27	2027/28	2024/25 - 2027/28		
Programme 1	672.7	645.3	678.2	763.0	4.3%	1.1%	774.5	834.7	874.0	4.6%	1.2%
Programme 2	1 216.5	1 366.1	1 425.1	1 343.2	3.4%	2.2%	1 401.2	1 417.1	1 481.9	3.3%	2.1%
Programme 3	32 819.7	26 049.6	23 659.1	25 383.6	-8.2%	43.4%	25 600.7	26 784.0	27 991.4	3.3%	40.0%
Programme 4	3 056.2	5 149.2	2 989.8	3 318.4	2.8%	5.8%	3 494.2	3 655.8	3 821.2	4.8%	5.4%
Programme 5	21 011.8	22 198.4	22 130.8	23 906.7	4.4%	35.9%	25 771.2	26 122.1	27 531.9	4.8%	39.1%
Programme 6	6 360.5	7 487.4	7 429.1	7 510.5	5.7%	11.6%	7 765.3	8 113.9	8 482.8	4.1%	12.1%
Subtotal	65 137.4	62 896.0	58 312.1	62 225.4	-1.5%	100.0%	64 807.2	66 927.7	70 183.1	4.1%	100.0%
Total	65 137.4	62 896.0	58 312.1	62 225.4	-1.5%	100.0%	64 807.2	66 927.7	70 183.1	4.1%	100.0%
Change to 2024 Budget estimate							1 110.9	530.2	579.0		
Economic classification											
Current payments	9 976.9	3 601.6	2 204.9	2 366.9	-38.1%	7.3%	2 464.5	2 574.1	2 689.5	4.4%	3.8%
Compensation of employees	848.2	761.0	614.9	694.1	-6.5%	1.2%	744.3	779.4	815.3	5.5%	1.1%
Goods and services	9 128.6	2 840.6	1 590.0	1 672.8	-43.2%	6.1%	1 720.2	1 794.8	1 874.2	3.9%	2.7%
of which:					0.0%	0.0%				0.0%	0.0%
Consultants: Business and advisory services	335.6	294.4	153.6	206.0	-15.0%	0.4%	215.5	247.4	258.2	7.8%	0.4%
Contractors	404.0	530.9	452.0	608.2	14.6%	0.8%	619.7	614.0	641.7	1.8%	0.9%
Inventory: Medical supplies	38.3	33.9	34.0	72.1	23.5%	0.1%	69.6	78.3	78.4	2.9%	0.1%
Operating leases	160.5	102.9	111.8	129.9	-6.8%	0.2%	136.1	141.8	148.2	4.5%	0.2%
Travel and subsistence	49.4	103.8	100.0	124.0	35.9%	0.2%	132.8	141.1	147.7	6.0%	0.2%
Operating payments	189.7	104.0	161.9	99.6	-19.3%	0.2%	89.3	101.8	106.4	2.2%	0.2%
Transfers and subsidies	54 491.9	58 334.3	54 751.8	58 402.2	2.3%	90.9%	59 824.8	62 566.7	65 692.6	4.0%	93.3%

Source: Programme Based Budget 2025, South Africa

5. Indicators, targets, and timelines

One advantage of PBBs is that they present measures that are supposed to track progress towards the achievement of programme and sub-programme objectives. Targets and indicators provide a useful platform for conversations on value for money and what approved allocations should achieve. These targets may not be linked, line-for-line with budget lines, but they should provide enough detail to inform us what can be realistically measured over time. The budget should disclose not only the amount of money that is being allocated to a program but also any information needed to analyze that expenditure. Non-financial data and performance targets associated with budget proposals are used to assess the success of a given policy.

Good performance information should have the following characteristics:

1. **Clear baselines** that show the current status of services or goods as a starting point to gauge what can practically be achieved.
2. **Specific, measurable and timebound** indicators,
3. Information on **historical performance** from past years is a helpful addition to evaluating how realistic future targets are, based on available resources,
4. The **number of indicators should be reasonable** to ensure the agencies responsible can track them all.
5. They should be **constantly updated**, and this should inform what targets and indicators can practically be included in the budget.

The Lamu County PBB presents targets and indicators at the sub-programme level. In addition, it presents the baseline for what is to be measured with an actual performance column on what has been achieved in previous years in this example FY 2022/23. That is an important step in evaluation whether projected performance is realistic based on historical trends.

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2024/2025-2026/2027									
Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2022/23	Actual 2022/23	Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
PROGRAMME 1: General administration, planning, monitoring and evaluation									
Outcome:									
SP1.1		Annual work plans prepared	% of planning units with annual work plans	100	100	100	100	100	100
SP1.2		Health facilities adequately staffed	No. of nurses per population ratio (per 100,000 population)	28	27	28	30	30	30
Etc...		Reduced out of pocket expenditure on health	No. of indigent households enrolled on social health insurance fund	20,000	20,000	20,000	20,000	20,000	20,000
PROGRAMME 2: Preventive and Promotive Health Services									
Outcome: To reduce disease burden associated with factors and unhe									

Source: Programme Based Budget 2024/25, Lamu County

The national government budget manual indicates that budgets should provide narratives to explain performance over the past three years. Therefore, the example above from Lamu would then have performance indicators for 2020/21 and 2021/22 as well like the example below from the South African PBB. The additional good practice in this example is that the performance information provided for the three years are the audited numbers, which means the previous performance is confirmed.

2025 ESTIMATES OF NATIONAL EXPENDITURE

Selected performance indicators

Table 19.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Total number of old age grant beneficiaries	Social Assistance	Outcome 11: Optimised social protection and coverage	3.8 million	3.9 million	4 million	4.1 million	4.3 million	4.4 million	4.5 million
Total number of war veterans grant beneficiaries	Social Assistance		25	15	9	5	5	3	2
Total number of disability grant beneficiaries	Social Assistance		1 million	1 million	1.1 million	1.1 million	1.1 million	1.1 million	1.1 million
Total number of child support grant beneficiaries	Social Assistance		13.2 million	13.1 million	13.2 million	13.4 million	13.2 million	13.3 million	13.3 million
Total number of foster care grant beneficiaries	Social Assistance		294 031	274 130	253 256	218 111	196 939	181 692	167 627
Total number of care dependency grant beneficiaries	Social Assistance		153 768	156 982	165 764	168 030	180 582	187 537	194 610
Total number of grant-in-aid beneficiaries	Social Assistance		283 771	328 507	401 761	436 931	621 101	735 106	849 351
Percentage of qualifying applications received within 2 months that are registered in compliance with section 13(2) of the Non-profit Organisations Act (1997) per year	Social Policy and Integrated Service Delivery	Outcome 10: Reduced poverty and improved livelihoods	98% (27 089/ 27 552)	98.6% (27 898/ 28 306)	100% (17 245)	100%	100%	100%	100%
Percentage of appeals adjudicated per year within 90 days of receipt	Social Security Policy and Administration		98% (1 588/ 1 621)	57.3% (2 763/ 4 819)	66.5% (1 272/ 1 913)	90%	90%	90%	95%

Source: Programme Based Budget 2025, South Africa

6. Personnel and costs

Staff costs remain one of the significant budget lines for national and county budgets in Kenya. Therefore, a good PBB should provide information on **wages for each department or programme**. How staff costs are clustered in the budget also helps in giving clear indications of the actual human capacity expense of delivering on the programme objectives across the budget. Therefore, the PBB should present information on personnel **broken down by the numbers** in each ministry/program and the amount of money paid by job group or individually.

Ideally, the PBB should present information:

1. **Beyond "compensation to employees"** at programme or sub-programme level.
2. On the **number of staff, job group, emoluments and costs**.

Nyeri county presents its staff budget organized by job groups, the number of people already in the role and how many are approved. This last element helps to provide details of the gap in staffing and can inform a progressive employment plan through additional allocations over time. Other counties like Taita Taveta have a column that gives details on whether those in the county payroll are in permanent or contractual terms.

Part H: Details of Staff Establishment by Organization Structure							
STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES			
POSITION/ TITLE	J/G	AUTHORISED	INPOST	Approved Supplementary Estimates 2023/24	2024/25	2025/26	2026/27
CEC	T	1	1	4,993,176	5,210,000	5,470,500	5,744,025
County Chief Officer	S	1	1	2,573,760	2,789,956	2,929,454	3,075,926
31							
STAFF DETAILS							
STAFF ESTABLISHMENT IN FY 2023/2024		EXPENDITURE ESTIMATES					
POSITION/ TITLE	J/G	AUTHORISED	INPOST	Approved Supplementary Estimates 2023/24	2024/25	2025/26	2026/27
Senior Deputy Director - Medical Services	S	5	4	15,109,120	23,749,486	24,936,960	26,183,808
Director Health Services	R	1	1	4,405,800	4,775,887	5,014,681	5,265,415
Deputy Director - Medical Services/	R	15	7	30,840,600	39,431,970	41,403,569	43,473,747
Director Finance	R	1	1	2,593,680	2,811,549	2,952,126	3,099,733
Dental Specialist [1]	Q	4	2	8,520,000	10,235,680	10,747,464	11,284,837
Deputy Chief Pharmacist	Q	5	3	11,780,000	15,853,520	16,646,196	17,478,506
Deputy Director of Administration	Q	3	2	3,555,600	4,854,270	5,096,984	5,351,833
Senior Assistant Director Nursing Services	Q	6	2	4,664,400	5,056,210	5,309,021	5,574,472
Medical Specialist [1]/Senior Assistant Director Medical Services	Q	38	12	51,120,000	56,665,483	59,498,757	62,473,695
Assistant Chief Pharmacist	P	15	9	29,653,128	32,143,991	33,751,191	35,438,750
Assistant Director - Medical Services/Medical Specialist 11	P	55	7	23,063,544	29,000,882	30,450,926	31,973,472

Source: Programme Based Budget 2024/25, Nyeri County

It's also good practice to highlight what the staffing costs and needs are under each programme in the budget. The example below from the South African Budget shows how the budget can be broken down to show what the allocations under each programme for staff compensation.

Personnel information

Table 19.4 Vote personnel numbers and cost by salary level and programme¹

Number of posts estimated for 31 March 2025		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)				
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2023/24		2024/25		2025/26		2026/27		2027/28		2024/25 - 2027/28							
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Social Development																			
Salary level	694	28	711	521.8	0.7	680	528.8	0.8	688	575.1	0.8	692	610.9	0.9	692	645.4	0.9	0.6%	100.0%
1 – 6	192	10	198	70.2	0.4	189	71.2	0.4	189	75.8	0.4	189	80.0	0.4	189	84.4	0.4	0.0%	27.5%
7 – 10	254	15	262	153.1	0.6	252	156.0	0.6	249	164.1	0.7	249	173.2	0.7	249	183.0	0.7	-0.4%	36.3%
11 – 12	159	1	160	169.1	1.1	151	168.8	1.1	155	183.0	1.2	158	197.0	1.2	159	208.5	1.3	1.7%	22.6%
13 – 16	87	2	89	124.7	1.4	86	128.0	1.5	94	147.1	1.6	94	155.2	1.7	94	163.7	1.8	2.8%	13.3%
Other	2	–	2	4.6	2.3	2	4.9	2.5	2	5.2	2.6	2	5.5	2.7	2	5.8	2.9	0.0%	0.3%
Programme	694	28	711	521.8	0.7	680	528.8	0.8	688	575.1	0.8	692	610.9	0.9	692	645.4	0.9	0.6%	100.0%
Programme 1	280	21	318	231.4	0.7	284	224.9	0.8	284	237.8	0.8	284	251.7	0.9	285	266.3	0.9	0.1%	41.3%
Programme 3	82	–	59	47.9	0.8	69	54.5	0.8	81	75.1	0.9	83	81.8	1.0	82	85.6	1.0	6.1%	11.4%
Programme 4	222	1	209	151.3	0.7	202	153.5	0.8	202	162.7	0.8	202	172.1	0.9	203	182.1	0.9	0.1%	29.4%
Programme 5	110	6	125	91.2	0.7	125	95.9	0.8	122	99.6	0.8	122	105.4	0.9	122	111.5	0.9	-0.8%	17.8%

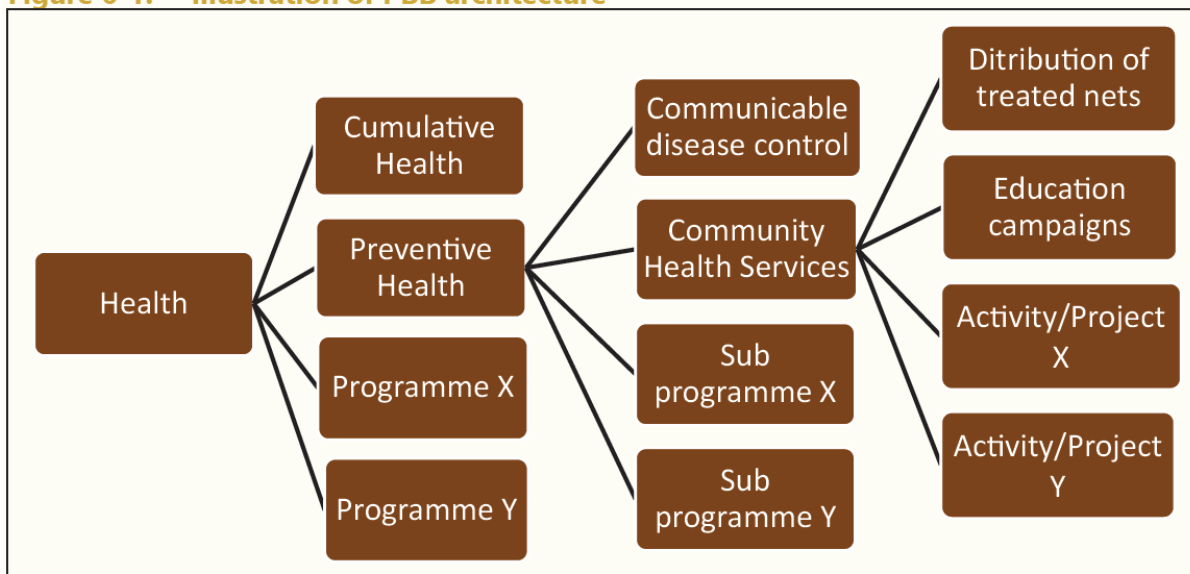
1. Data has been provided by the department and may not necessarily reconcile with official government personnel data.
2. Rand million.

Source: Programme Based Budget 2025, South Africa

7. Capital Projects

The development budget forms the second and equally important part of the budget, the first being the recurrent budgets. This is the section where allocations to short term and long-term capital projects are allocated resources. In Programme Based Budgets, projects should be seen as **inputs** that contribute to the **objectives** or **service delivery** goals of programmes and sub-programmes. Therefore, no matter how large or expensive a project is, it cannot be structured as a programme on its own. Projects should be placed under their **respective programmes** and **sub-programmes** within the PBB. For example, a health center should be placed under the primary health care sub-programme as it's a primary vehicle in the delivery of services such as immunization. The image below is an illustration by the National Treasury on how projects and programmes are connected and aligned.

Figure 6-1: Illustration of PBB architecture



Source: National Treasury

Capital projects form a key proportion of county budgets and are also a significant focus during Public Participation. Besides, they are a good indicator of how the county budget distributes government investments in line with the needs of different areas within a county.

Capital projects presented in the budget should include the following information:

1. project name,
2. specific geographical location,
3. completion status in cases of ongoing projects
4. approved allocation for each capital project

Bomet County presents a comprehensive set of information on its capital projects. It even goes further to include a column on green details that may be related to some of the projects.

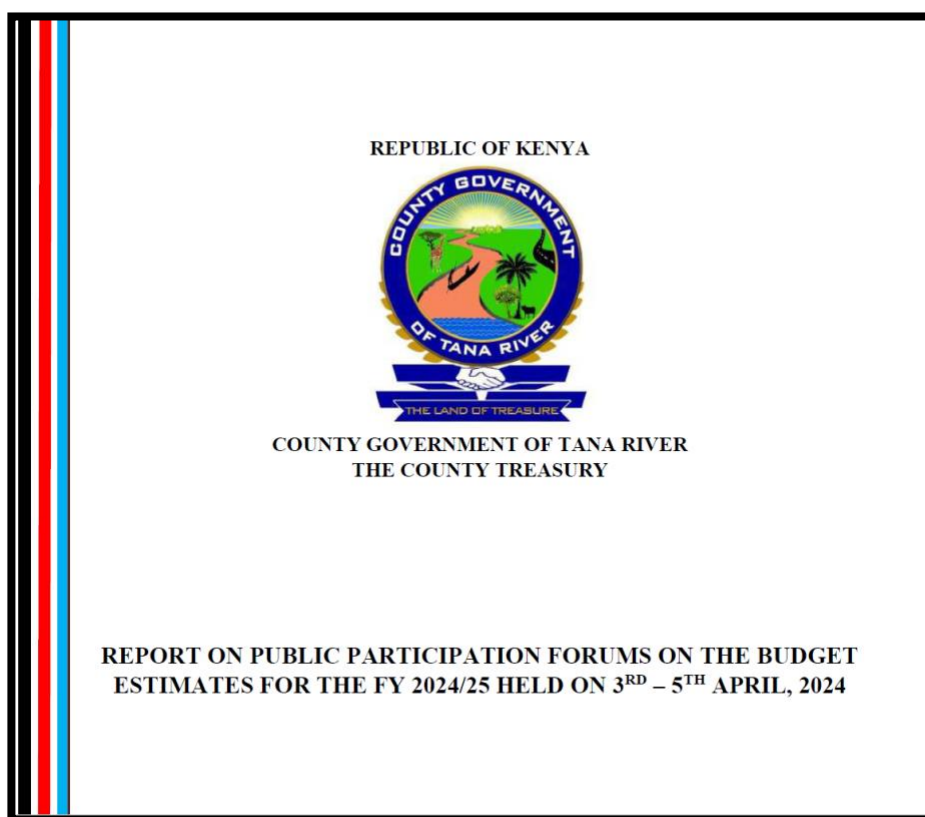
Sub Programme	Project name Location (Ward / Sub county/ county wide)	Description of activities	Green Economy considerations	Estimated cost (Ksh.)	Source of funds	Time frame	Performance indicators	Targets	Status	Implementing Agency
Health Infrastructure	Nyongores dispensary / Ndara weta Ward	Construction of septic tank and placement pit	Solar powered water heaters	800,000	CGO B	2023-2024	Stage of construction	1	To start	Health Services

Source: Programme Based Budget 2024/25, Bomet County

8. Public participation

County Governments are required to facilitate public participation in fostering county decision-making involvements. The programme-based budget should present the views collected from the public and how those inputs have shaped the Approved Budget Estimates. Justification should also be provided in all cases where public input was used and not used.

Best practices demand the government provides citizens with an accessible summary of the implications of budget policies and an opportunity to participate in budget deliberations. Best on observed practice across the counties, the feedback can be shared directly as annexes in documents like ADPs or they can be shared as a separate public participation report like the example from Tana River shown below.



Source: Public participation report, Tana River County 2024/25

Conclusion

PBBs are meant to help lay out what budgets are supposed to achieve; how much will be required to achieve those objectives and how the results will be measured to know that the goals have been achieved. A primary function of programme-based budgets is to shift the focus on budgets from inputs to what benefits government spending is supposed to provide its citizens. Therefore, budgets should be presented in a way that citizens and oversight institutions can track the priorities funded across the budget and what they are supposed to achieve in a given financial year and over the medium term.

This guide aims to help improve the standards of information that is provided through budgets and presented in ways that the public can easily understand the decisions being made through the budget at both levels of government. The information will also help CSOs hold both county budgets accountable on the quality and comprehensiveness of the information provided through the budget estimates.