



# COUNTY GOVERNMENT OF MARSABIT

P.O. BOX 384-60500, Marsabit

Department of Finance and Economic Planning



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## COUNTY TREASURY CIRCULAR NO. 02/2019

TO: ALL CEC MEMBERS  
ALL COUNTY ACCOUNTING OFFICERS

### GUIDELINES FOR THE PREPARATION OF THE MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) BUDGET FOR THE PERIOD 2020/21 – 2022/23

#### A. PURPOSE

1. These guidelines provide clear instructions on the processes and procedures for preparing the 2018/19 – 2020/21 MTEF Budget proposals for County government entities in accordance with the Public Financial Management Act 2012 and its regulations. The guidelines are intended to:

- i. Advise on the policy framework underpinning the Budget for the MTEF 2020/21 – 2022/23 period;
- ii. Provide guidance on the form and content of the budget proposals and the cost of the programmes to be funded
- iii. Emphasize the constitutional timelines and requirements indicated in the attached budget calendar.

#### B. BACKGROUND

2. Budget preparation and subsequent implementation is geared towards improving the livelihood of the people through improved incomes and social welfare. This is only possible if we reflect on the productivity of the public sector and our ability to implement decisions and policies more effectively. As a county we have to show greater commitment to ensuring that the citizenry receive better services from all the County government institutions. This is only possible if we invest in broad based programmes that are aimed at increasing economic growth.

3. The aim of the 2020/21 – 2022/23 Medium Term Expenditure Framework Budget for the County is to strike an appropriate balance between support for growth and continued fiscal discipline while providing room for the implementation of devolution as enshrined in the constitution. Specifically, the 2020/21 budget will aim at achieving efficiency and improving the productivity of expenditure while at the same time ensuring that adequate resources are available for operations and maintenance, and implementation of our development agenda.

4. In this regard, public spending should not be seen as an end in itself but the basis for achieving development objectives outlined in the Second Medium Term Plan of Kenya Vision 2030 and the County's annual plans. The focus of the 2020/21 – 2022/23 will therefore be on programmes aimed at achieving high levels of investment in economic and social infrastructure which promote rapid economic growth, support employment and broaden economic activity.

### **C. THE GUIDELINES**

5. The following will guide the preparation of 2020/21 – 2022/23 MTEF County budget proposals.

#### **I. Medium Term Development Strategy**

6. The priorities outlined in the Medium Term Plan of Kenya Vision 2030 and the County Integrated Development Plan will guide the development of sector priorities, policies, plans and monitoring and evaluation processes for FY 2020/21 – 2022/23 County MTEF budget.

7. When preparing the budget proposals, County government entities are expected to focus on the County priorities contained in the Second Medium Term Plan of the vision 2030 and the County Annual Development Plans. County government entities should ensure that budget proposals give priority to the following:

- a) Programmes/projects that address the national priorities and objectives of the Vision 2030 and the second Medium Term Plan.
- b) Programmes/projects that address the County priorities and objectives of the County Integrated Development Plans and the Annual Development Plans.
- c) Programmes/projects that invest in priority areas that support social development and economic growth and transformation
- d) Adequate provision for mandatory expenditures

8. County government entities are expected to ensure that proposed programmes and projects are in line with the objectives of Vision 2030. Specifically, the County government entities will be expected to:

- i. Review County objectives and strategies in line with the overall goals outlined in the Vision 2030;
- ii. Review County objectives and strategies in line with the overall goals outlined in the County Integrated Development Plans and annual development plans;
- iii. Identify the programmes and the necessary policy, legal and institutional reforms required;
- iv. Analyze cost implications of the proposed programmes, projects and policies for the MTEF period;
- v. Prioritize County Programmes and allocate resources appropriately in accordance with an agreed criteria and justification for the prioritization;
- vi. Coordinate activities leading to the development of County entity reports and indicative County Budget proposals

## **II. County Integrated Development Plan**

9. The county government has finalized the process of reviewing its first County Integrated Development Plan in partnership with UNDP, which is expected to set out the development priorities for the county. Further, information on this document which was prepared in a consultative process will be communicated to all stakeholders. Copies of the County Integrated Development Plan will be shared with all at a later date and Accounting Officers will be expected to align their budgets to the approved County Integrated Development Plan.

## **III. Programme-Based Budgeting (PBB)**

10. It is expected that the 2020/21 MTEF Budget will be presented and approved in programmes in accordance with Section 210 (12) of the Public Financial Management Act (PFM Act) 2012. The necessary capacity building will be rolled out in the due course to equip County budget officers with the requisite skills to prepare Programme based Budgets.

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

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

13. Accounting Officers should ensure that in designing programmes, each and every function or activity undertaken by the department is included in relevant programmes. In particular, care should be taken to ensure that:

- i. There are no crosscutting activities or functions which are not assigned to respective programmes;
- ii. Each programme has a distinctive name that reflects the overall objective of a programme; and
- iii. There is no duplication of programme names used by other County departments.

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

15. In preparing the narrative justification portion of the programme budget (context for budget intervention), County departments are required to include a description of the main services (outputs) provided by the programme, a statement of the programme's overarching objective, a brief discussion of programme achievements for the last financial year, and a brief

description of the achievements expected in the next year. A description of important issues, concerns, and summary of implementation plans should also be included. The format for presentation of PBB is indicated in Annex III.

#### IV. Performance Review of the Expenditure

16. Programme performance review is a critical factor in successful programme budgeting and requires continuous refinement of plans and budgets. In addition to that, it helps in realizing the governments strategic and policy priorities and it encourages accountability within the government institutions.

17. The programme performance expenditure review focuses on the efficiency and effectiveness of programme expenditure and whether spending is focused on the highest priorities and therefore using the lessons learnt for making decision on future expenditure decisions.

18. The programme performance expenditure review process will be used to determine MTEF budgetary allocations by assessing whether value for money has been obtained in previous allocations, which programmes are to be given priority in terms of funding and whether it will be prudent to discontinue some projects or hand them over to other County departments. This is expected to contribute towards an efficient and effective way of allocating resources towards the realization of the objectives of Vision 2030.

19. Programme performance expenditure review will be annual exercise carried out between July and Mid-September. County departments are therefore expected to have commenced the Programme performance expenditure reviews. This entails undertaking a detailed appraisal of the composition, allocation and utilization of its expenditure during the period **January to March 2020**. County MDAs will **only be allowed to bid for resources in the sector** after the finalization of the review of programme expenditures.

#### V. Prioritization and Allocation of Resources

20. The County government will continue with its policy of expenditure prioritization with a view to funding core services, ensuring equity and minimizing costs through the elimination of duplication and inefficiencies. These decisions will have implications in the budget ceilings to be provided in the Budget Review and Outlook Paper.

21. The following criteria will serve as a guide for allocating resources:

- Linkage of the programme with the Objectives of Medium Term Plan of Vision 2030.
- Linkage of the programme with the Objectives of the County development plans.
- Degree to which a programme addresses core poverty interventions
- Degree to which the programme is addressing the core mandate of the County entity
- Expected outputs and outcomes from a programme
- Linkage of a programme with other Programmes
- Cost effectiveness and sustainability of the programme

- Immediate response to the requirements of the implementation of the constitution
- Ongoing activities of the Government flagship projects

22. Based on the broad guidelines, each department is expected to develop and document the criteria for resource allocation. Further, departments shall undertake a reprioritization exercise which must address the following:

- The departments should thoroughly analyze the base line expenditure and remove all the once off expenditure for the previous years;
- The departments should identify the programmes/projects that are of low priority and come up with savings which should be directed to high priority programmes that promote social-economic development
- The departments are also required to introduce mechanism of efficiency savings in their budgets. This is intended to ensure that funds are directed to service delivery, rather than non-essential spending. Efficiency savings can be achieved through reducing operating costs and non-service delivery activities and should be considered for all programmes;
- The departments are also expected to provide a detailed explanation for the rescheduling of projects where the rescheduling has been done.
- County Corporations whose proposed expenditure and investment programmes are to be financed from the Budget of the departments should indicate so and ensure that their proposals are accommodated within the respective Sector ceilings.

## VI. Specific Guidelines

### Wages & Salaries

23. The County government is committed to implementing an affordable pay policy within the Public Sector which provides for a harmonized and unified framework for determining pay while eradicating wage discrepancies.

24. While we appreciate the need to improve remuneration for public servants, any pay adjustments must be consistent and guided by the following principles:

- a) Pay increases should be geared towards supporting efficient delivery of public services.
- b) Pay increases should be affordable. The growth in the earnings in the public sector should be in line with what is being experienced in the economy as a whole. Any proposed salary increases should give the County Government as an employer enough flexibility to fund other development programmes.
- c) Pay increases should be fair, equitable and just across the entire public service. Selective pay awards to specific sectors in the service is not only unfair but has the potential of demotivating other staff not benefiting from the awards and justifies counter demands from the other sectors not considered.

25. The number of public sector employees is not expected to increase except where County Treasury has given specific approval on availability of funds for new recruitment in close consultation with the County Public Service Board.

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

### **Use of Goods and Services**

27. The County government will undertake such austerity measures to scale down non-core operational expenditures mainly in the use of goods and services. Savings identified should be directed towards investment, maintenance and other development needs of the County. In FY 2020/21, County departments will be expected to prepare their budgets for operations and maintenance in the context of a hard budget constraint. County Treasury will critically review budget proposals and where necessary make reallocations from the less productive items in order to direct the savings toward capital investment and other priority areas.

Accounting Officers are required to fully provide for fixed costs and other mandatory requirements based on the trend or existing agreements. Accounting Officers are reminded that requests for additional funding beyond the provided ceiling will expose their budgets to a fresh scrutiny by County Treasury with a view to reprioritize expenditure plans to accommodate new request within the set ceiling.

### **Consultancies and Professional Services**

28. While the County government acknowledges the contribution of consultants and professional service providers to the delivery of public services, there are concerns over the long term nature and cost of many of these consultancy arrangements. Moving forward, any funding factored in the budget for consultancies, contracted professional services, contracted technical services and feasibility studies, will have to be fully justified. In view of this, County departments requesting such funds will be required to provide the following to justify such expenditures:

- (i) Details of the specific task and timeframe the consultant is expected to undertake;
- (ii) Why the task cannot be undertaken by County departments staff;
- (iii) Details of steps being taken by the County departments to address skills gap so as to reduce the reliance on external consultants; and

### **Transfers to Urban Areas and other devolved units**

29. In FY 2020/21 transfers to Urban Areas and other devolved units are not expected to exceed the financing levels prevailing the previous financial years. Any additional requirement will be critically reviewed and determined after a due diligence of the budget for each County Urban Areas and other devolved units taking into account the revenue base of each Urban Areas. Accounting officers should communicate this to Town Administrators of respective County Urban Areas.

30. Accounting Officers are also required to submit the summarized budgets of the Urban Areas within their ambit. Please note that departmental budget will not be approved without these details.

## **Capital Projects**

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

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

33. The Proposed capital projects will have to be evaluated in the context of the following elements:

34. Priority for financing projects should be given to those projects that are in full compliance with the Government regulations and priorities as outlined in the Second Medium Term Plan of Kenya Vision 2030 for the period 2018 – 2022, and which are fully justified for financing.

35. County departments should indicate how their proposed projects will contribute to economic growth, job creation and increased citizen's welfare.

## **Capital expenditures**

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

37. Preference for financing should be given to those projects which are in full compliance with the Government priorities reflected in Sector Reports and which are fully justified for financing.

38. Priority should be given to completion of on-going projects before embarking on new ones

39. County MDAs should indicate how the proposed projects will contribute in economic growth, job creation and increased citizen's welfare;

40. Resources to projects should be strictly apportioned in accordance with the actual financial requirement over the medium term;

## **Externally Funded Projects**

41. With respect to donor-funded projects, only those projects for which the County Government has already negotiated loans/grants or signed MoUs with Donors will be factored in the Budget for FY 2020/21. Accounting Officers should ensure that externally financed projects are in line with overall ministerial priorities and ensure that GOK counterpart funding is adequately provided for as per the agreement. Departments will be required to provide proof for requirement of counterpart funding where this is needed.

## **Resource Envelope**

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

43. The 2018 BPS will provide the framework for determining how much to spend on planned investments and programmes aimed at enhancing economic growth in line with Vision 2030. In particular, the BPS will set out the sector strategies, targets, deliverables and projected cost of implementation. It provides the basis for effective monitoring of the inputs, outputs, outcomes and impact of sector performance.

44. It is expected that the BPS will be adopted in early 2020. Accounting Officers are therefore urged to familiarize themselves with the 2018 Budget Policy Statement when it is formally adopted.

## **Public Participation and Stakeholder Involvement**

45. Public participation and involvement of other stakeholders in the MTEF budget process is important and a Constitutional requirement. County government entities are required to identify and involve the stakeholders throughout the budget preparation process, and Information of their involvement documented.

## **IFMIS Plan to Budget**

46. Accounting Officers are expected to ensure that budget proposals are prepared and submitted through the IFMIS Plan to Budget system. Authorized users will be expected to key in data at original submission level (version) and adjust the same to fit the ceilings before final submission to the County Treasury. On the cut-off date, the original submission version data will form the ministerial version for County Treasury review.

## **Standard Chart of Accounts**

47. The Government of Kenya has been implementing a Standardized Chart of Accounts (SCOA) from 1<sup>st</sup> July 2012. The SCOA are for use by both the National and County Governments. The SCOA coding structure has been able to provide a consistent basis for integrating planning, budgeting, accounting; compiling budget allocations and programmes and project costs within and across various government agencies; capturing data at the point of entry throughout the government and consolidating government wide financial information. Accounting Officers are requested to ensure that the budget submissions adhere to the stipulated coding structure of the SCOA for consistency and standardization. The SCOA is inbuilt in the IFMIS system.

## **D. COUNTY BUDGET PROCESS**

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

## E. PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

49. Accounting Officers are requested to ensure that all activities of departments are completed on scheduled timelines, including the drafting departments Budget Proposals. The proposals should be ready for submission to the County Treasury not later than 22nd December 2019.

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

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

## F. CONCLUSION

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



**ADAN GUYO KANANO**  
**COUNTY EXECUTIVE MEMBER /COUNTY TREASURY**

**Copy to:** **Hon. Amb. Ukur Yattani**  
Ag. Cabinet Secretary  
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**NAIROBI.**

**H.E MOHAMUD M. ALI**  
Governor, Marsabit County  
**MARSABIT.**

**The Auditor General**  
Office of the Auditor General  
Kenya National Audit Office  
**NAIROBI.**

**Mr. Stephen Masha**  
Ag. Controller of Budget  
Office of the Controller of Budget  
**NAIROBI**

**Dr. Jane Kiringai**  
Chair Person  
Commission on Revenue Allocation  
**NAIROBI.**

## ANNEX I. BUDGET CALENDAR FOR THE FY 2020/21 MTEF BUDGET PROCESS

ACTIVITY	RESPONSIBILITY	TIMEFRAME/DEADLINE
Develop and issue MTEF Guidelines and Budget Calendar	County Treasury	30th August 2019
Launch of Sector Working Groups (SWG's)	County Treasury	15th September 2019
Undertake Departmental Expenditure Review	All Departments	15th September 2019
Preparation of Progress report on MTP	All Departments	15th September 2019
Preparation of annual Plans	All Departments	1st September 2019
Capacity building for MTEF and Programme Based Budget	County Treasury	31st October 2019
Estimation of the Resource Envelope	County Treasury	30th September 2019
Determination of policy priorities	County Treasury	30th September 2019
Preliminary resource allocation to sectors	County Treasury	30th September 2019
Submission of Information necessary for the Development of County Budget Review and Outlook Paper	All Departments	10th September, 2019
Develop County Budget Review and Outlook Paper (CBROP)	County Treasury	20th September 2019
Submit County Budget Review and Outlook Paper (CBROP) to the County Executive Committee	County Treasury	30th September 2019
Departments in Sub-counties to submit their inputs to Relevant Ministry Headquarters	Departments in the Sub-counties	30th September 2019
Preparation of MTEF Budget Proposals draft sector report	Sector Working Group	1st October 2019
Deliberation and Approval of the CBROP	County Executive Committee	14th October, 2019
Submission of Approved CBROP to the County Assembly	County Treasury	21st October, 2019
Convene Public Sector Hearing on MTEF budget proposals	County Treasury	12th November 2019
Issue Circular on Revised Budget	County Treasury	15th November, 2019
Review of the MTEF Budget Proposals	County Treasury	20th November, 2019
Submission of Sector Reports to the County Treasury	Sector Working Group	27th November, 2019
Submission of Supplementary Budget Proposals	All departments	8th January, 2020
Review of Supplementary Budget Proposals	County Treasury	15th January, 2020

Submission of Information for Preparation of Draft County Fiscal Strategy Paper (CFSP)	County Treasury	15th January, 2020
Submission of CFSP to the County Executive Committee in preparation of Public Participation	County Treasury	1st February, 2020
Public Participation meetings of the CFSP	County Treasury/ All	15th February, 2020
Submission of CFSP to the County Executive Committee for approval	County Treasury	19th February, 2020
Submission of CFSP to County Assembly for approval	County Treasury	28th February, 2020
Submit Supplementary Budget Proposals to Assembly	County Treasury	27th February, 2020
Develop and Issue Final Guidelines on preparation of 2018/2019 Budget Estimates	County Treasury	30th January, 2020
Preparation of itemized and Programme Based Budgets	All departments	15th March, 2020
Submission of itemized and Programme Based Budgets to the County Treasury	All departments	16th March, 2020
Review and finalize Departmental itemized and Programme Based Budgets	County Treasury	30th March, 2020
Submission of Budget Estimates to Executive Committee for Approval Before Public Participation	County Treasury	4th April, 2020
Public Hearing on the Budget Estimates	County Treasury	18 <sup>th</sup> April, 2020
Consolidation of Budget Estimates after Public Participation	County Treasury	20 <sup>th</sup> April, 2020
Submission of Budget Estimates to Executive Committee for Approval	County Treasury	23 <sup>rd</sup> April, 2020
Submission of Budget Estimates to County Assembly for approval	County Treasury	27 <sup>th</sup> April, 2020
Review of Budget Estimates by the County Assembly	County Assembly	25 <sup>th</sup> May, 2020
Approval of the Budget Estimates	County Assembly	15 <sup>th</sup> June, 2020
Consolidation of the Final Budget Estimates	County Treasury	22 <sup>nd</sup> June, 2020
Submission of Appropriation Bill to the County Assembly	County Treasury	27 <sup>th</sup> June, 2020
Consideration and Passage of Appropriation Bill	County Assembly	30 <sup>th</sup> June, 2020

## PROGRAMME BASED BUDGETS (PBB)

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Vote No. :

Vote Title:

Part A:       **Mission**

Part B: **Vision**

Part C: **Strategic Objectives**

Part D:       **Context for Budget Intervention**

*This section is supposed to be a review of MTEF period 2019/20– 2021/22 and should briefly discuss the following*

- *expenditure trends;*
- *Major achievements for the period;*
- *Constraints and challenges in budget implementation and how they are being addressed; and*
- *Major services/outputs to be provided in MTEF period 2019/20– 2021/22 (the context within which the budget is required)*

Part E:       **Programme Objectives/Overall outcome**

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

Part F: Summary of Expenditure by Programmes, 2020/21 - 2022/23 (KShs. Millions)

Programme	Estimates	Estimates	Projected Estimates	
	2019/20	2020/21	2021/22	2022/23
<b>Programme 1: (<i>State the name of the programme here</i>)<sup>1</sup></b>				
Sub Programme (SP)				
SP 1. 1				
SP 1. 2.				
... N				
<b>Total Expenditure of Programme 1</b>				
<b>Programme 2: (<i>State the name of the programme here</i>)</b>				
	Estimates	Estimates	Projected Estimates	
	2019/20	2020/21	2021/22	2022/23
SP 2. 1				
SP 2. 2.				
... N				
<b>Total Expenditure of Programme 2</b>				
<b>Total Expenditure of Vote -----</b>				

<sup>1</sup>NB. Repeat as shown in the Table under section "E" above for all Programmes. Provide total expenditure for each programme and their summation must equal the total expenditure of the vote.

**Part G. Summary of Expenditure by Vote and Economic Classification<sup>2</sup>**  
**(KShs. Million)**

Expenditure Classification	Estimates 2019/20	Estimates 2020/21	Projected Estimates	
			2021/22	2022/23
<b>Current Expenditure</b>				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
<b>Capital Expenditure</b>				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
<b>Total Expenditure of Vote .....</b>				

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<sup>2</sup> The total current expenditure and capital expenditure must be equal the total expenditure vote given in tables E, F, & G.

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

Expenditure Classification	Estimates	Estimates	Projected Estimates	
	2019/20	2020/21	2021/22	2022/23
<b>Programme 1: (State the name of the programme here)</b>				
<b>Current Expenditure</b>				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
<b>Capital Expenditure</b>				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				
<b>Sub-Programme 1: (State the name of the Sub-Programme here)</b>				
<b>Current Expenditure</b>				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				

Other Recurrent				
<b>Capital Expenditure</b>				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				

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

**Part J: Summary of the Programme Outputs and Performance Indicators *for FY 2020/2021***

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline) 2019/20	Target 2020/21	Target 2021/22	Target 2022/23
Name of Programme							
Outcome:							
SP1.1							
SP.2							
...							
SP.N							