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14th July, 2025

ALL PRINCIPAL SECRETARIES/ ACCOUNTING OFFICERS

**GUIDELINES FOR THE PREPARATION OF MONITORING AND EVALUATION
REPORTS FOR TRACKING THE FOURTH MEDIUM TERM PLAN (MTP-IV)
IMPLEMENTATION PROGRESS**

1. INTRODUCTION

- 1.1 The reporting of progress made in the implementation of the fourth Medium Term Plan of the Kenya Vision 2030 is crucial in enhancing accountability, transparency, and results-based management in public service. These guidelines are anchored in the Constitution of Kenya, particularly Article 10, which outlines national values and principles of governance such as good governance, integrity, transparency, and accountability; and Article 232 on the principles of public service, including efficient use of resources, citizen participation, and provision of timely information.
- 1.2 Section 83 of the Public Finance Management (PFM) Act, 2012, places responsibility on Accounting Officers of national government entities to oversee the efficient and transparent management of public resources and to ensure regular reporting on budget execution and performance outcomes. Furthermore, Regulation 136 of the Public Finance Management (National Government) Regulations, 2015 requires all Ministries, Departments, and Agencies (MDAs) to prepare and submit both quarterly and annual performance reports to the National Treasury and Parliament.

- 1.3 The legal provisions are further reinforced by the National Monitoring and Evaluation (NM&E) Policy, which establishes a unified framework for promoting results-based management, institutionalizing progress reporting, and embedding evidence in policy and program decisions across government institutions.
- 1.4 In addition to the legal and policy foundations, the development of guidelines is aligned with key national development frameworks including the Kenya Vision 2030, which lays out the country's long-term transformation agenda; the Fourth Medium Term Plan (MTP IV), 2023–2027, which actualizes Kenya Vision 2030 through strategic interventions; the Bottom-Up Economic Transformation Agenda (BETA), focused on inclusive, people-driven growth; the Medium-Term Expenditure Framework (MTEF), which ensures that budget allocations are closely tied to development priorities; and Treasury Circulars, which emphasize performance-based planning and reporting. Collectively, these instruments underscore the imperative for systematic, timely, and evidence-based reporting across all Ministries, Departments and Agencies (MDAs).

Background

- 1.5 The Government of Kenya continues to prioritize the institutionalization of performance tracking and accountability in public service delivery, guided by the Constitution and national development blueprints. The State Department for Economic Planning, under the National Treasury and Economic Planning, is entrusted with the responsibility of formulating, coordinating, and monitoring the implementation of national development policies, strategies, and programs. This mandate is central to the realization of the Kenya Vision 2030, the country's long-term development agenda.
- 1.6 The country is implementing the Fourth Medium Term Plan (MTP IV) 2023 – 2027, themed *"Bottom-Up Economic Transformation Agenda (BETA) for Inclusive Growth."* MTP IV operationalizes Vision 2030 and outlines priority policies, programs, and projects that aim to foster inclusive, sustainable, and transformative development across the country. It also aligns with global and regional frameworks such as the Sustainable Development Goals (SDGs) and the African Union's Agenda 2063, underscoring Kenya's commitment to integrated development.
- 1.7 The Monitoring, Evaluation and Public Investment Management (MEPIM) Directorate in the State Department for Economic Planning (SDEP) serves as the focal point for ensuring effective oversight and reporting on the

implementation of MTP IV. Through the coordination of the National Integrated Monitoring and Evaluation System (NIMES) and support to the County Integrated Monitoring and Evaluation System (CIMES), the Directorate plays a pivotal role in generating credible, timely, and actionable data for tracking progress at both the national and county levels.

- 1.8 These systems support results-driven governance by improving data reliability and enabling coordinated performance tracking among MDAs, non-state actors, and development stakeholders. Among the key outputs produced through NIMES are the Annual Progress Reports (APRs), the Comprehensive Public Expenditure Review (CPER), and the National Indicator Reporting Handbook. The reports promote transparency and accountability in development delivery and inform policy adjustments and resource allocation.
- 1.9 The APR draws on performance indicators from the National Indicator Reporting Handbook to ensure that reporting is standardized, comparable across sectors, and aligned with national monitoring expectations. Further, the APR provides critical insights into achievements, challenges, and areas requiring policy or operational adjustments. To ensure consistency and quality in reporting, these guidelines provide a structured approach for the preparation and submission of APRs across all Ministries, Departments, and Agencies (MDAs), contributing to greater accountability and evidence-based policy formulation.

2. PURPOSE AND OBJECTIVES

- 2.1 The purpose of these guidelines is to establish a standardized, coherent, and results-oriented approach for tracking and reporting on the implementation of programs and projects by MDAs under the Medium-Term Plan IV (MTP IV). They are designed to enhance the quality, consistency, and timeliness of Annual Progress Reports (APRs), thereby strengthening the monitoring and evaluation (M&E) function across government.
- 2.2 Specifically, the guidelines seek to:
 - Provide a uniform structure and format for compiling and presenting progress reports.
 - Ensure that reporting is aligned with national priorities and performance targets as outlined in the National Reporting Indicator Handbooks for the Plans under Vision 2030 and successive long-term development blueprints.

- Facilitate evidence-based decision-making by offering accurate and timely performance data to support the budget process through the Medium-Term Expenditure Framework (MTEF);
- Promote accountability and transparency in the use of public resources by tracking outputs, outcomes, and impacts.
- Clarify the roles and responsibilities of State Departments and Ministries in performance reporting.

3. REPORTING TIMELINES FOR QUARTERLY AND ANNUAL PROGRESS REPORTS

- 3.1 To ensure consistency and timeliness in performance reporting, respective timelines for both Quarterly or Annual Monitoring and Evaluation Reports for FY 2025/2026 are provided in Annex 1.
- 3.2 Before submission of Quarterly or Annual Monitoring and Evaluation Reports, the MDAs are required to undertake a comprehensive M&E exercise to verify the status of implementation of the MTP IV activities as outlined in the indicator handbook. The process will include:
 - (i) Data collection and collation to facilitate preparation of quarterly and annual reports
 - (ii) Utilization of the prescribed templates provided in Annexes A and B for QPRs and APRs, respectively.
 - **Alignment of** Quarterly and Annual Reports with performance indicators outlined in the National Reporting Indicator Handbook.
 - **Quality Assurance** prior to submission of reports through internal validation by the Ministerial M&E Committee to ensure accuracy and completeness.

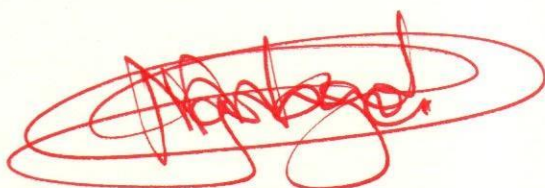
4. COORDINATION MECHANISM

- 4.1 Each Line Ministry will establish and operationalize the Ministerial M&E Committee for consolidating M&E reports from its respective State Departments and validate the information as per the Kenya National Monitoring and Evaluation Policy, 2022. The Cabinet Secretary will appoint **one Accounting Officer** to chair the Ministerial M&E Committee ensure timely submission of Quarterly and Annual M&E Reports to the State Department for Economic Planning in the format and timelines prescribed in these guidelines (Annex 3 and Annex 4).
- 4.2 The State Department for Economic Planning will give feedback on the reports submitted in line with the section 4.1 of these guidelines to ensure compliance with reporting standards as well as provide technical

support to MDAs. The SDEP will also ensure the dissemination of the published reports to all key stakeholders and the public.

5. CONCLUSION

- 5.1 It is imperative that Accounting Officers uphold these guidelines by submitting reports on time and using the approved formats. Accounting Officers are required to circulate the contents of the guidelines and the accompanying circular to all officers under their supervision including Parastatals and Semi-Autonomous Government Agencies (SAGAs).
- 5.2 Adherence to these guidelines will strengthen transparency, accountability, and evidence-based decision-making in the implementation of MTP IV and the government's BETA. The Monitoring and Evaluation Directorate will provide technical support throughout the process.



Hon. FCPA. John Mbadi Ng'ongo EGH
CABINET SECRETARY

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

Ms. Dorcas Oduor SC, EBS, OGW
Attorney General
Office of the Attorney General &
Department for Justice
Nairobi

ANNEXES

Annex 1: Calendar of MTPIV Reporting

Activity	Timeline	Responsible Entity
Launch and dissemination of Guidelines on the preparation of Monitoring and Evaluation Reports	By 14 th July 2025	State Department for Economic Planning
Submission of MDAs Annual M&ERs for previous FY2024/25	21 st July 2025	All MDAs
Drafting of the Annual Progress Reports for FY2024/25	31 st July 2025	State Department for Economic Planning
Retreat for finalization of FY2024/25 APR	4 th August – 11 th August 2025	All MDAs
Launch of FY2024/25 APR	15 th September 2025	State Department for Economic Planning
Dissemination of the APR during Monitoring and Evaluation Week	15 th - 20 th November 2025	State Department for Economic Planning
QUARTERLY M&E REPORTING		
FY 2025/2026 Quarter Progress Reports	15 days after the end of each quarter	All MDAs
Consolidated Quarter Reports	45 days after the end of each Quarter	State Department for Economic Planning

Annex 2: Institutional Framework to Guide the APR Process

The implementation of MTP IV is structured around five key sectors, each comprising specific Line Ministries as the Sub-sectors with State Departments responsible for executing sectoral mandates. The coordination of APRs will follow this sectoral framework but the reporting will be at State Department level to enhance accountability.

SECTOR	MINISTRIES, DEPARTMENTS AND AGENCIES
1. Finance and Production Sector	<ol style="list-style-type: none">1. National Treasury2. Economic Planning3. Public Investment and Assets Management4. Agriculture5. Livestock Development6. Trade7. Industry8. Investment Promotion9. Cooperatives10. Micro Small Medium Enterprises
2. Infrastructure Sector	<ol style="list-style-type: none">1. Roads2. Transport3. Aviation and Aerospace Development4. Lands and Physical Planning5. Housing and Urban Development6. Public Works7. ICT and Digital Economy8. Broadcasting and Telecommunications9. Water and Sanitation10. Irrigation11. Energy12. Petroleum
3. Environment and Natural Resources Sector	<ol style="list-style-type: none">1. Environment and Climate Change2. Forestry3. Tourism4. Wildlife5. Mining6. Blue Economy and Fisheries7. Shipping and Maritime Affairs8. ASALs and Regional Development

SECTOR	MINISTRIES, DEPARTMENTS AND AGENCIES
4. Social Sector	<ol style="list-style-type: none"> 1. Basic Education 2. TVET 3. Higher Education 4. Science, Research and Innovation 5. Medical Services 6. Public Health and Professional Standards 7. Public Service and Human Capital Development 8. Labour and Skills Development 9. Social Protection and Senior Citizen Affairs 10. National Government Co-ordination 11. Youth Affairs and Creative Economy 12. Sports 13. Gender Affairs and Affirmative Action 14. Culture, the Arts and Heritage 15. Children Services 16. National Council for Population and Development 17. Special Programmes
5. Governance and Public Administration Sector	<ol style="list-style-type: none"> 1. Internal Security & National Administration; 2. Correctional Services 3. Immigration and Citizen Services 4. The State Law Office 5. Parliamentary Affairs 6. Foreign Affairs 7. Diaspora Affairs 8. Cabinet Affairs 9. Devolution 10. EAC Affairs 11. Justice, Human Rights and Constitutional Affairs

Annex 3: Quarterly M&E Report (QM&ER) Template

MINISTRIAL/STATE DEPARTMENT QUARTERLY M&E PROGRESS REPORT FOR FY 2025/26

Sector Name:

Sub-Sector/Ministry Name:

State Department:

Introduction

Brief introduction of the Ministry and its State Department

Implementation Status of the Key Outputs and BETA Priorities for Quarters in FY 2025/26

Table 1: Outputs Results Matrix

Priority Project / Priority	Output	Indicator	Annual Target FY2025/26	Quarter Target FY2025/26	Quarter Achievement FY2025/26	Cumm. Achievement FY2025/26	Remarks on the variance

Source of Data

** Columns 1-4 of the table should be as captured in part 2 of the National Reporting Indicator Handbook*

Brief Description of the results (explain performance in the table)

Implementation challenges

Highlight the major challenges encountered by the sub-sector during the implementation of Key Outputs including the BETA priorities. The challenges may include: economic, social, institutional, political, technological, environmental factors among others.

Recommendations

Provide a summary of key recommendations to hasten implementation toward realization of the annual target of the priorities

Annex 4: Annual M&E Report (AM&ER) Template

MINISTRIAL/STATE DEPARTMENT ANNUAL MONITORING AND EVALUATION REPORT FOR FINANCIAL YEAR 2024/2025

Cover page

1. INTRODUCTION

- Give a brief description of the Ministry and the State Department, its importance and key targets for the review period (FY2024/2025)

2. PROGRESS IN ACHIEVEMENT OF MTP IV

2.1 BETA Priorities Projects Monitoring

Table 2.1.: xxxx Subsector BETA Output Results For FY2024/2025

Priority Project	Output	Indicator	Annual Target 2023/24	Quarter (Q4) Target 2023/24	Quarter (Q4) Achievement 2023/24	Cumm. Achievement (Q1- Q4) 2023/24	Remarks on Achievement Variance

Data Sources

*Column 1-4 should be captured as contained in Section 2 on the Output indicators in the National Reporting Indicator Handbook of MTPIV

2.2 MTP IV Outcome Indicators

Table 2.2.: xxx Sub-sector Outcome Results for FY2024/2025

MTP IV Outcome	MTP IV Outcome Indicator	MTP IV Outcome Target	Actual Achievement	Remarks on Achievement Variance
				Explain the over/under achievement

Data Sources

*Column 1-3 should be captured as contained in Section 1 on the MTP IV Outcome Indicators in the National Reporting Indicator Handbook

Guidance on Results Statements:

- Briefly describe the **results** and what the State Department did to achieve the results. Mention only the key outputs to demonstrate a causal relation between outputs (or BETA priorities) generated.
- Provide a brief description of how the progress was assessed/evaluated including the data source (if data was difficult to obtain, explain why, and what actions will/should be taken to address this)

3. POLICY, INSTITUTIONAL AND LEGAL FRAMEWORKS

Please provide the achievement which can either be policy reforms, institutional reforms and legal frameworks. Examples can include but not limited to: Bill, Acts, Policy formulated, and other reforms undertaken during the period which will facilitate implementation of planned projects/programme

4. CHALLENGES, LESSONS LEARNT AND RECOMMENDATIONS

- Briefly describe any issues or problems faced by the State Department as well any operational issues. How were the challenges addressed? Were the responses effective? Are there recommendations for follow-up? How did these challenges impact the development objectives/outcome and outcomes targets?
- Lessons learnt should be based on the analysis of the implementation and progress described above and can include any learning gained from overcoming challenges, achievements, obstacles that could not be resolved and insights gained that can inform future planning and or implementation. The following question could be asked:
 1. If you could do it all over again, what would you do differently and or what could be improved?
 2. What worked well and is worth replicating elsewhere?
- Recommendations: Should be expressed to state what should be done by whom? and by when?

5. CONCLUSION AND WAY FORWARD

- This section should address priority issues (including their relevance to National/Regional development priorities) or challenges expected to be addressed in the coming year.
- Changes in the operating environment and whether the project/programme intends to refocus or adjust its approach or plans
- Maximum of 1 page

Annex 5: Sample appointment to the Ministerial Monitoring and Evaluation Committee (MMEC)

(Cabinet Secretary Letter head here)

TO: {Name of Principal secretary}, Principal Secretary.....Chairperson

Head, *(Technical Department 1...)*

Head, *(Technical Department 2 ...)*

Head, *(Technical Department 3...)*

Head, *(Technical Department 4...)*

.....

.....

Head, (CPPMD)

.... Secretary

REF No :

DATE: :

RE: APPOINTMENT TO THE MINISTERIAL MONITORING AND EVALUATION COMMITTEE

The National Monitoring and Evaluation Policy, 2022 was approved by the Cabinet in May 2022. The Policy, in Section 4.1.4 provides for the establishment of Ministerial Monitoring and Evaluation Committees (MMECs) to monitor and evaluate policies, programmes and projects being implemented by the ministry. The Committees are also required to prepare quarterly reports on the implementation of the Kenya Vision 2030 Flagship projects, National Development Plans and the Government Agenda. The reporting should be guided by the indicators outlined in the National Reporting Indicator Handbook.

For comprehensive reporting during the implementation of the Fourth Medium Term Plan (MTP IV), each Ministry is required to constitute a Ministerial Monitoring and Evaluation Committee chaired by a **Principal Secretary/Accounting Officer appointed by the Cabinet Secretary** with the Head of the Central Planning and Project Monitoring Department (CPPMD) from the chairing State Department as the Secretary.

In this regard, you have been appointed to the Ministerial Monitoring and Evaluation Committee. The Terms of Reference for the Committee are:

- (i) Coordinating M&E activities within the Ministry;
- (ii) Collecting data and information on implementation of the Ministerial Policies, Programmes and Projects;
- (iii) Preparing Ministerial M&E reports,
- (iv) Coordinating timely preparation of **Quarterly M&E Reports** (30 days after the **end of each quarter**) on implementation of the MTPIV outputs as contained in the National

Reporting Indicator Handbook and submission to the State Department for Economic Planning for consolidation;

- (v) Coordinating the preparation and submission of the **Annual M&E Reports** by **31st July of each year** of the nationally monitored outcome indicators and MTP IV outputs to the State Department for Economic Planning for consolidation;
- (vi) Identifying proposed programmes and projects for inclusion in the Kenya National Evaluation Plan (KNEP);
- (vii) Undertaking Ministerial Capacity Needs Assessment for M&E; and
- (viii) Identifying and documenting best practices and lessons learnt during programmes and projects implementation for Knowledge Sharing.

The chair should ensure that the MMECs is functional and adequately resourced to undertake its mandate.

{Name of Cabinet Secretary}

CABINET SECRETARY

CC: {Name of the other Principal Secretaries}

Principal Secretary

{Name of State Department}