

COUNTY GOVERNMENT OF NYERI



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OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE AND ECONOMIC PLANNING/HEAD OF COUNTY TREASURY

Ref: CGN/FEP/1/6/12

Date: 15th September, 2017

COUNTY TREASURY CIRCULAR No. 1/2017-2018

TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS

ALL ACCOUNTING OFFICERS

GUIDELINES FOR THE PREPARATION OF THE 2018/19 – 2020/2021 MTEF BUDGET

A. Purpose

(i) The purpose of this Circular is to provide guidelines to the County Departments and other County entities on the processes and procedures for preparing the Financial Year 2018/19 – 2020/2021 Medium Term Expenditure Framework (MTEF) Budget Estimates and the key timelines

culminating to its submission to the county Assembly on or before 30th April, 2018.

(ii) These guidelines are issued as per the requirements of section 128 of the Public Finance Management Act, 2012. The budget estimates for each department/County entity, should be based on relevant proposals as submitted and contained in the County Integrated Development Plan (CIDP) 2018-2022, County Annual Development Plan, (CADP) 2018/2019 and outcomes of various public participation forums. These guidelines are intended to provide the following information:-

- a) Key policy issues to guide the preparation of the Medium Term Budget;
- b) Guide the county departments and entities on the form and content of the Budget;
- c) Description of programmes under which funding will be provided;
- d) The timelines for the key activities in the 2018/19 – 2020/2021 MTEF budget process until presentation to the County Assembly.

1. Background

(iii) According to section 104 of the Public Finance Management Act, 2012, the County Treasury has the responsibility of monitoring, evaluating and overseeing the management of public finances and economic affairs of the County Government and specifically has the following responsibilities:-

- Developing and implementing financial and economic policies;
- Preparing the annual budget and Coordinating the preparation of estimates of revenue and expenditure;
- Coordinating the implementation of budget;
- Mobilizing resources for funding the budgetary requirements and putting in place mechanisms to raise revenue and other resources;
- Managing county public debt and other obligations and developing a framework of debt control;
- Consolidating the Annual Appropriation accounts and other financial statements;

- Ensuring proper management, control, and accounting of the county finances;
- Strengthening financial and fiscal relations between the national and county governments;
- Reporting regularly and specifically quarterly to the County Assembly, Office of the Controller of the Budget, National Treasury and Commission of Revenue allocation on the budget implementation;
- Issuing circulars with respect to financial matters relating to county government entities;
- Ensuring compliance with Constitutional, PFM Act, 2012 and its Regulations (County Government), 2015 provisions on public finance management.

(iv) The budget for FY2018/2019 and the Medium Term will be prepared against a revised calendar. This is due to the fact that the General Elections were held in August 2017 and the County Assembly will not have been sworn in and it is unlikely that the County Executive Committee will have been constituted by end of August 2017, and certainly will be unable to make the critical decisions. In view of this, the calendar for preparation of the FY 2018/2019 and the Medium Term Budget will be dictated by the dates when the County Integrated Development Plan(CIDP), 2018-2022 and County Annual Development plan(CADP), 2018-2019 are produced and approved as the budget estimates must be aligned to the two documents.

(v) The County Government aims to achieve higher and sustainable growth, generate employment and reduce poverty and inequality thus enabling Nyeri to realize, faster, the aspirations of Kenya Vision 2030 and Sustainable Development Goals (SDGs). The broad development policies outlined in above documents will continue to form the basis for prioritizing expenditures in the medium term budget within a sustainable fiscal framework. Priority will be given to programmes and projects aimed at improving the wellbeing of the community especially in production and

marketing of locally produced products so as to support rapid economic growth and creation of employment opportunities.

C. KEY ASSUMPTIONS FOR MEDIUM TERM FISCAL FRAMEWORK

(vi) The following assumptions on macro-economic factors will influence the economic performance of the county in the medium term:-

- The real national Gross Domestic Product (GDP) growth is estimated at 5.5% in 2017 and averaging 6.0% over the medium-term. The county economic growth, therefore, will average 6.0% over the next three years, all other factors being constant.
- National inflation will remain at 8.1% over the medium term;
- Interest and exchange rates will remain stable;
- Local Revenue collection is estimated at 14.7 % of the 2018/19 budget estimates;
- The county budget should be balanced as required under the PFM Act, 2012

D. SPECIFIC GUIDELINES

(vii) Each Department/County entity is expected to prepare a consolidated budget for all its directorates and lower level units. The funding for the approved budget will be through the headquarters which in turn will finance the activities of the directorates and the lower level units as itemized in the approved budget estimates. Where transfers to facilities and other lower units is anticipated then the department/county entity must provide an item for the same, within the budget ceiling as per CFSP, 2018 as other capital grants and transfers.

(viii) The departments/entities are expected to clearly indicate the appropriate account for every item, identify the personnel required and plan for them adequately. It is important to note that there will be no additional funds during the financial year apart from the usual revised (supplementary)

budget which is nothing more than reorganizing the budget items within. The resource envelop and the departmental ceilings will be provided in the CFSP, 2018.

- **Programme Based Budgeting (PBB)**

(ix) All Accounting Officers are required to prepare and submit a Programme Based Budget (PBB) for the FY 2018/2019 on or before 15th March, 2018 as per section 12 of the PFM Act, 2012. ***The full list of the departmental programmes and sub-programmes is provided in annex I.***

(x) The Accounting Officers are expected to provide a detailed assessment on the FY 2016/2017 budget. This should include major achievements, the constraints/challenges faced during budget implementation and how these will be addressed during the FY 2018/19. ***(See Annex II, Part C on Performance Overview and Background for Programmes).***

(xi) Department/entity with more than one programme, should include an additional programme to cater for administration, management and overhead costs which cannot be attributed to any specific 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, public relations and IT services, which are not programme-specific. To ensure uniformity, the programme should be referred to as "**General Administration, Planning and Support Services**".

- **MTEF Estimates for Forward/Outer Years**

(xii) The main objective of the Medium Term Expenditure Framework (MTEF) is to improve the County Government's expenditure discipline, simplify budget preparation processes, improve certainty in programme planning and management. Majority of decisions related to budgets have financial implications beyond one year. The MTEF process uses the "rolling"

budget and forward estimates method, while the budget is approved on an annual basis, it also includes projections of expenditures and revenues for the two outer years. Therefore, the Accounting Officers are expected to provide budgetary projections for the next two years and where a project or a programme will run for more than one year this should be explained to avoid pending payments for ongoing works being considered as pending bills but commitments towards ensuring the set objectives are met.

- **Personnel Emolument**

(xiii) Accounting Officers are required to ensure that costing of the personnel expenditure is strictly based on the staff in post. Where recruitment or promotions are envisaged, the Accounting Officer must include the costs in the budget and provide justification. Further, Accounting Officers are expected to provide an accurate list of the staff working in their departments as personal emolument of every staff must be budgeted for within an entity.

The format for capturing information on personnel is shown on Annex II, Table H

- **Use of Goods and Services**

(xiv) The county government has a policy of shifting resources from the recurrent to capital investment in order to promote economic growth. The county departments are expected to prepare their budgets for operations and maintenance in the context of a hard budget constraint. Maintenance of motor vehicles has been a major concern and every accounting officer is expected to come with a clear policy on this matter as many vehicles remain grounded yet pending bills on the same continue to escalate. The County Treasury will critically review the budget proposals and where necessary rationalize the provisions under less productive expenditures in order to create savings to be directed towards capital investment and other priority areas.

- **Provisions for Utilities, Subscription and Contributions**

(xv) Accounting Officers should ensure that adequate budgetary provision is made for the payment of utilities (internet, water and electricity) and other financial commitments which are non-discretionary. The allocation for utilities should be supported with documentary evidence of past expenditure where you are expected to attach a summary of payments done in the FY 2016/2017 clearly showing the name of the facility and its location, meter number and amount paid either monthly or quarterly and the total for the year.

- **General guidelines on capital projects (Capital expenditures)**

(xvi) The preparation of the 2018/2019 annual capital budget should be informed by the, SDGs, Kenya Vision 2030, PFM Act, 2012 and aligned to the County Integrated Development Plan, 2018-2022 and the priorities contained in the County Annual Development Plan (ADP) 2018/2019. Further, capital projects should be realistic, consistent with the department's development direction and based on the resources that are available/allocated to the departments.

(xvii) Proposed capital projects should be evaluated in context of the following aspects:

(i) Priority should be given to completion of on-going projects;

(ii) Preference for financing should be given to those projects that are in full compliance with County Government's priorities as enunciated in the County Integrated Development Plan(2018-2022) and the CADP, 2018/2019.

(iii) Resources to projects should be strictly apportioned in accordance to the actual financial requirements over the medium term. In the budget, provide only the resources required within a financial year (for a particular phase) but not the total cost while the project will be implemented in 3 year period.

- **Prioritization of Programmes**

(xviii) In prioritizing budgetary allocation to programmes for FY 2018/19, county departments and other entities should be guided by the following principles:-

- (i) County Government spending should be aimed at those programmes which the private sector cannot be, reasonably, expected to carry out and that such spending must be seen to contribute to poverty reduction;
- (ii) Public spending should target flagship/strategic interventions and programmes/activities that have been identified and recognized as important and critical in the County Integrated Development Plan and the ADP for the FY 2018/2019;
- (iii) Expenditures should be directed to programmes for which realistic costing has been done and where there is well-developed expenditure proposals; and
- (iv) Provision for mandatory (non-discretionary) expenditures such as salaries, rent, utilities, contributions to statutory bodies among others.

- **Expenditure Management**

(xix) County Departments and other spending entities are urged to improve on efficiency in the management and utilization of resources entrusted on them in an attempt to deliver services in the most cost effective manner.

(xx) It is emphasized that the departments and other entities should not initiate projects and programs which have not been budgeted for during the financial year.

(xxi) The county departments also need to make maximum utilization of the existing permanent staff in order to minimize engagement of casual laborers.

(xxii) Further, optimal utilization of utilities such as water and electricity should be observed at all times. This means that we need to ensure there

are no leaking pipes and water taps and electric switches (and other electric equipment) are turned off at all times whenever not in use.

- **FORMAT AND PRESENTATION OF THE ANNUAL BUDGET 2018/2019 FY**

(xxiii)The annual budget will contain the recurrent and development expenditure estimates for the financial year 2018/2019.

(xxiv)The submitted Annual Budget estimates should include:-

- i. A statement from the County Executive Committee Member on department's short term objectives, performance review and outlook in financial year 2018/19.
- ii. Main assumptions including key economic and social parameters
- iii. Staffing levels by category and cadres as required and budgeted for in the financial year 2018/2019
- iv. Section 107 (2) (b) of the PFM Act requires that over the medium term, a minimum of thirty percent of the county government's budget shall be allocated to development and therefore the annual budget should ensure adherence to this provision.
- v. Concise explanatory notes on the annual budget should be attached especially on the development vote.

- **Statement of estimated revenue during FY 2018/2019**

(xxv) The county departments should prepare estimated total revenue that can accrue from their services during the financial year 2018/2019. This includes the charges that are collected at departmental level and contributes to the county revenue. The estimates should be as realistic as possible as they are a major source of funding of the county budget.

The County Treasury will analyze the existing revenue streams' capacity and jointly review the rate charged through the finance bill, 2018. This will be

done in such a way that the best business environment is provide for our rates and fees payers.

- **Recurrent Budget**

(xxvi)The following guidelines should be taken into account in preparing the recurrent budget:-

- i. All estimates of expenditure should be realistic;
- ii. Departments should ensure that funds are directed to the department's /directorate's core mandate in the county as provided for in schedule four of the constitution;
- iii. Unserviceable items (Vehicles, furniture, computers etc.) should be identified and listed for disposal as per the Public Procurement and Assets Disposal Act, 2015. This will be a source of revenue to meet some recurrent expenses such as purchase of equipment/vehicles to support delivery of services etc.

- **Development Budget**

(xxvii) The following guidelines should be taken into account in preparing the development budget estimates:-

- i. Departments should provide summary of projects listed in order of priority with clear indication on how the project contributes to the achievement of the development direction of the department;
- ii. The projects total cost and the level of implementation for ongoing projects should be indicated. Remaining works should also be specified together with the time frame required to complete them.
- iii. Implementation of new projects should commence only when the ongoing ones are complete and operational.

- **Quarterly Budget implementation / Cumulative Reports**

(xxviii) The Accounting Officers should prepare comprehensive report(s) on their expenditure within ten days after the end of the first quarter of the financial year 2018/2019 (10th October, 2018). The subsequent reports

should be cumulative and should be produced and forwarded to the County Treasury, in soft copy, within ten days after the end of every quarter (i.e. 10th January, 2019., 10th April, 2019, 10th July, 2019).

(xxix) The County Treasury is required under section 166 of the PFM Act, 2012, to submit quarterly reports on budget performance and implementation of projects to the County Assembly, the Controller of the Budget, National Treasury and the Commission on Revenue Allocation.

- **REVISION OF BUDGETS**

(xxx) During budget implementation, unforeseen circumstances can change the scale of operations of a department and other spending units necessitating revision of the county annual budget. The revised budget resulting in excess of 10% of the approved annual budget shall be submitted to the County Treasury for review and recommendation before forwarding to the County Executive Committee for approval and subsequently to the County Assembly as per the PFM act.

(xxxii) The County Treasury shall not approve any expenditure which has already been incurred by the department outside the budgetary guidelines. Request for revision should be submitted together with the quarterly reports.

- **BUDGET CALENDAR**

(xxxiii) The PFM Act, 2012, specify the timelines for the budget making process which should be adhered to. This being a peculiar situation, Annex III provides the timelines for the specific activities, deliverables and the responsible persons. Accounting officers are required to strictly adhere to the timelines provided in order to ensure timely preparation and approval of the FY 2018/2019 budget. The budgetary preparation process will be participatory and therefore members of the public will be consulted through open discussions, at sub county level, and written memorandums.

(xxxiii) The format of the budget must include the specific directorates and entities to receive funds appropriated from the budget of the County Government. The budget estimates of all the departments and county entities are expected to be programme based and in the appropriate account codes for the itemized format.

(xxxiv) All county departments and entities should submit the annual budget in both hard (to the office of the Chief Officer, Economic Planning, Budgeting, M&E) and a soft copy to fkirira@yahoo.com or francis.kirira@nyeri.go.ke_on or before 5pm on 15th March, 2018 and must contain the name and telephone number of the person to be contacted in case of any clarification.



Dr. Charles Githua Githinji, PhD,
AG.COUNTY EXECUTIVE COMMITTEE MEMBER,
FINANCE AND ECONOMIC PLANNING

Copy To

- ❖ The Governor
- ❖ The Deputy Governor
- ❖ The County Secretary
- ❖ The Speaker,
County Assembly of Nyeri
- ❖ The Chairman
Nyeri County Public Service Board

ANNEX I: UPDATED LIST OF PROGRAMMES AND SUB-PROGRAMMES FOR FY 2018/2019 PROGRAMME BASED BUDGET.

<p>OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR P1: Management of County Affairs SP 1. 1 Administrative Support Services</p>	<p>OFFICE OF THE COUNTY SECRETARY P1: Coordination of County Functions and Public Service Management SP1. 1 Administration, planning and support Services</p>
<p>FINANCE AND ECONOMIC PLANNING P1:Executive services Sp1.1 Administration and personnel services P2: Public Financial Management SP 2. 1: Financial Accounting Sp2. 2: Procurement compliance and reporting SP 2.3: Internal Audit Services P 3: Economic and Financial Policy Formulation and Management SP 3 1: Budget Management SP 3 2: Economic planning and policy formulation P 4: Revenue Mobilization SP 4. 1 Revenue Mobilization</p>	<p>LEGAL AFFAIRS, COUNTY PUBLIC SERVICE, ADMINISTRATION AND COMMUNICATION P 1: General administration, Policy Development and implementation SP 1. 1 Administration and planning services P 2: County Government Administration and Field Services S.P 2. 1Alcoholic Drinks, Drugs and Substance Management</p>
<p>DEPARTMENT OF HEALTH SERVICES P 1: General administration, planning and support services SP 1. 1 Administration, Planning and general support services SP 1. 2. Health Services</p>	<p>DEPARTMENT OF YOUTH, SPORTS AND SOCIAL SERVICES P 1: General Administration and Planning services Sp1.1: Administration and personnel services P 2: Youth Affairs and sporting services SP 2. 1: Recreational and sporting services SP 2.2 : Youth Affairs</p>
<p>AGRICULTURE, LIVESTOCK AND FISHERIES P 1: Agricultural Management SP 1.1: Administration and planning services SP 1.2: County Agriculture Extension Program P 2: Wambugu ATC SP 2 1: Farm Development P 3: AMS Naromoru SP.3.1:Development Of Agricultural Land For Crop Production P 4: Livestock Production Management SP4.1 Provision of Extension Services to Livestock farmers</p>	<p>EDUCATION, SCIENCE AND TECHNOLOGY P 1: General administration and Policy Development and implementation SP 1. 1 Administrative Support Services SP 1. 2. County Elimu (Bursary) fund P 2: ECDE Management SP 2. 1 ECDE Management P 3: Youth Training and Development SP 3. 1 Youth Training and Development P 4: ICT Infrastructure Development SP 4. 1 ICT Infrastructure Development</p>

<p>P 5: Veterinary services SP 5. 1 Administrative Support Services</p> <p>P 6: Fisheries Development and Management SP 6. 1 Administrative Support Services</p>	
<p>DEPARTMENT OF LANDS, PHYSICAL PLANNING, HOUSING AND URBANISATION</p> <p>P1: General Administration Planning and Support Services SP1 :Administration and Personnel Services</p> <p>P 2: Physical planning services SP2.1.:Administration and personnel services SP2.2: preparation of colonial villages plan</p> <p>P3: Land Policy and Planning SP3.1. Land Policy Formulation, planning and Implementation</p> <p>P4: Housing Development and Human Settlement SP4.1. Government Buildings SP4.2. Building Construction Services</p>	<p>TRADE, TOURISM, CULTURE AND CO-OPERATIVE DEVELOPMENT</p> <p>P1.General administration and Policy Development and implementation SP 1. 1: Administrative support services</p> <p>P 2: Tourism Development SP 2. 1: Promotion of Tourism</p> <p>P 3: Culture and Arts SP 3. 1: Cultural Management</p> <p>P 4: Co-operative development SP 4. 1: Cooperative development and management</p> <p>P5: Trade Development SP 5. 1: Trade promotion</p> <p>P 6: Industrial Development and Investment SP 6. 1: Promotion of Industrial Development</p>
<p>WATER, ENVIRONMENT, NATURAL RESOURCES AND SANITATION</p> <p>P1.Water Management Sp.1.1 Administrative Support Services</p> <p>P2: Environment and Natural resources management and protection SP 2. 1: Environmental conservation and protection</p> <p>P3. Sanitation services SP 3.1 Sanitation services</p>	<p>TRANSPORT, ENERGY, PUBLIC WORKS AND INFRASTRUCTURE</p> <p>P 1: General administration, Policy Development and implementation SP 1. 1 Administration and planning services</p> <p>P2: Infrastructure Development SP 2. 1 County access and Feeder Roads Improvement</p> <p>P3: Electricity Accessibility and Connectivity SP3.1 : Upgrading power systems SP3.2 : Street lighting</p> <p>P 4: Provision of alternative renewable energy sources SP 4. 1: Access to cheap, clean, green energy</p>
<p>COUNTY ASSEMBLY</p> <p>P1.General administration and policy Development and implementation. SP 1.1: Administration, planning and support services SP 1.2: Mortgage services SP 1.3: Legislation, representation and oversight</p>	<p>COUNTY PUBLIC SERVICE BOARD</p> <p>P 1: General administration, planning and support services SP 1. Administration and Personnel Services</p>

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

Part A. Vision

Part B. Mission

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

This section is supposed to review budget implementation during the period 2016/17 and should briefly discuss the following:

- *Departments' Performance Review including the major achievements for the period and expenditure trends;*
- *Constraints and challenges in budget implementation and how they will be addressed in FY 2018/19; and*
- *Major services/outputs to be provided in medium term period FY 2018/19 – 2020/21 and the inputs required (the context within which the budget is required)*

Part D: Programme Objectives

(In this part, list all the programmes and their strategic objectives. Each programme is expected to have only one strategic objective)

Part E: Summary of Expenditure by Programmes, 2018/19 – 2020/21(Kshs. Millions)

Programme	Budget 2017/18	Estimates 2018/19	Projected Estimates	
			2019/20	2020/21
Programme 1: (State the name of the programme here)				
SP 1. 1				
SP 1. 2.				
... N				
Total Expenditure of Programme 1				
Programme 2: (State the name of the programme here)				
Sub Programme (SP)	Budget 2017/18	Estimates 2018/19	Projected Estimates	
			2019/20	2020/21
SP 2. 1				
SP 2. 2.				
... N				
Total Expenditure of Programme 2				
Total Expenditure of Vote -----				

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

Expenditure Classification	Budget 2017/18	Estimates 2018/19	Projected Estimates	
			2019/20	2020/21
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				

Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies				
Other Development				
Total Expenditure of Vote				

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

Expenditure Classification	Budget 2017/18	Estimates 2018/19	Projected Estimates	
			2019/20	2020/21
Programme 1: (State the name of the programme here)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				
Sub-Programme 1: (State the name of the Sub-Programme here)				
Current Expenditure				
Compensation to Employees				
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure				

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

Part H: Details of Staff Establishment by Organization Structure (Delivery Units)

DIRECTORATE/ SECTION	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2017/18		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	Actual 2017/18	2018/19	2019/20	2020/21

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2018/19-2020/21

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline) 2017/18	Target 2018/19	Target 2019/20	Target 2020/21
Name of Programme Outcome:							
SP1.1							
SP.2							
...							
SP.N							

ANNEX III: BUDGET CALENDAR FOR THE FY 2018/19-2020/21 MTEF BUDGET PROCESS

NO.	ACTIVITY	RESPONSIBILITY	DEADLINE
1.	Preparation and issuance of a Budget circular setting out guidelines to be followed by all County Government entities in the budget process.	CECM Member for Finance and Economic Planning	21 st September, 2017
2.	Draft County Budget Review and Outlook Paper (CBROP)	County Treasury	26 th September, 2017
3.	Submission of the CBROP to the County Executive Committee for approval	CECM Finance and Economic Planning	28 th September, 2017
4.	Submission of the CBROP to the County Assembly	County Treasury	10 th October, 2017
5.	Preparation of the County Integrated Dev. Plan (CIDP) 2018-2022	County Treasury	13 th November, 2017
6.	Preparation of the Annual Development Plan(ADP) - FY 2018/2019	County Treasury	20 th November, 2017
7.	Submission of the CIDP and ADP to ExCom for approval	CECM Finance and Economic Planning	24 th November, 2017
8.	Submission of the CIDP and ADP -FY 2018/2019 to the County Assembly for approval	County Treasury	5 th December, 2017
9.	Drafting of Departmental reports and budget proposals by programme	Departments/ County Entities.	10 th December, 2017
10.	Submission of detailed draft departmental reports and	Departments/ County Entities.	15 th December, 2017

NO.	ACTIVITY	RESPONSIBILITY	DEADLINE
	budget proposals to County Treasury.		
11.	Public participation on County Fiscal Strategy Paper (CFSP) 2018, and budget for FY 2018/2019 (public hearings)	County Treasury	19 th January, 2018.
12.	Finalize preparation of the CFSP and debt management strategy paper, 2018	County Treasury	17 th February, 2018
13.	Submission of CFSP and Debt Management Strategy Paper to ExCom for approval	CECM Finance and Economic Planning	22 nd February, 2018
14.	Submission of the County Fiscal Strategy Paper (CFSP),2018 to the County Assembly	County Treasury	28th February, 2018
15.	Submission of the Debt Management Strategy Paper of the County Government over the medium term to the County Assembly	County Treasury.	28th February, 2018
16.	Submission of budget proposals(PBB and Itemized) based on CFSP, 2018, to County Treasury	Departments and other units Accounting officers	15 th March, 2018
17.	Consolidation of the Draft Budget Estimates	County Treasury	27 th March, 2018
18.	ExCom approval of the Draft Budget Estimates	CECM Finance and Economic Planning	15 th April, 2018
19.	Submission of draft County Budget estimates to the County Assembly	County Treasury	30th April, 2018
20.	Report of draft Budget estimates from the County Assembly to the CECM Finance and Eco. Planning.	The Clerk, County Assembly	15 th May 2018
21.	Consolidation of the final County Budget Estimates	County Treasury	30 th May 2018
22.	Submission of Appropriation Bill to the County Assembly	CECM Finance and Economic Planning.	10 th June, 2018
23.	Budget Statement and submission of the Finance Bill, 2018	CECM Finance and Economic Planning.	20 th June, 2018
24.	Appropriation Bill passed	County Assembly	30th June, 2018

N.B. The bolded dates are the legal deadlines as required under the PFM Act, 2012