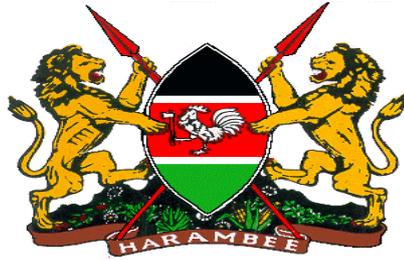


COUNTY GOVERNMENT OF NYERI



GROUND FLOOR - TOWN HALL
P.O. BOX 1112-10200
NYERI.

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

Ref: CGN/FEP/3/1/Vol. XV (59)

Date: 28th AUGUST, 2020

COUNTY TREASURY CIRCULAR No. 1/2020-2021

TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS

ALL ACCOUNTING OFFICERS

GUIDELINES FOR THE PREPARATION OF THE 2021/2022 – 2023/2024 MTEF BUDGET

A. PURPOSE

(i) The purpose of this Circular is to inform and give a roadmap to the County Departments and spending units on the process and procedure for preparation of the Medium Term Expenditure Framework (MTEF) Budget Estimates for the Financial Year 2021/2022 – 2023/2024. This will include the key timelines culminating to its submission to the County Assembly on or before 30th April, 2021.

(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) 2021/2022 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) Describe the programmes under which funding will be provided;

- d) Provide the constitutional timelines and requirement as outlined in the budget calendar for the critical activities relating to the FY 2021/2022 – 2023/2024 MTEF budget process until its presentation to the County Assembly.
- e) The relevant documents to guide the budget formulation and the required resources.

B. 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 the Constitution, PFM Act, 2012 and its Regulations (County Government), 2015, provisions on public finance management.

(iv) 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 the Big Four Agenda, Kenya Vision 2030 and Sustainable Development Goals (SDGs).

(v) Further, broad development policies outlined in the above documents will continue to form the basis for prioritizing expenditures over the medium term 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 stimulate

economic growth and employment creation especially after the shock occasioned by the global outbreak of the global Covid-19 pandemic.

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 **gross domestic product (GDP) growth** is **projected** to decelerate from an annual **average** of 5.7% (2015-2019) to 1.5% in **2020** and averaging 2.1% over the medium-term.
- National inflation remaining at 5% over the medium term;
- Interest and exchange rates will remain stable;
- Local Revenue collection is estimated at about 15 % of the 2021/2022 budget estimates;
- The county budget should be balanced as required under the PFM Act, 2012
- That the county's economy will have recovered from the shock elicited by the Covid-19 pandemic and will remain stable over the medium term

D. SPECIFIC GUIDELINES

(vii) Each Department/County entity is expected to prepare a consolidated budget for all its directorates considering the lowest spending units. The funding for the approved budget will be through the headquarters which in turn will finance the activities of the directorates and other spending units as itemized in the approved budget estimates. Where the county department/entity expects transfers to facilities and its lower units, it must ensure that there is a line item for the specific transfer which must be within the budget ceiling as per the approved CFSP for the period under consideration.

(viii) The departments/entities are expected to clearly indicate the appropriate accounts for every item, identify the staffing needs and plan for them sufficiently. Notably, considering the recent revenue trends and the economic shocks of Covid-19 pandemic, the county does not envisage any 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 envelopes and the departmental ceilings will be provided in the CFSP, 2021.

• Programme Based Budgeting (PBB)

(ix) All Accounting Officers are required to prepare and submit a Programme Based Budget (PBB) for the FY 2021/2022 on or before 15th March, 2021 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 2020/2021 budget. This should include major achievements, the constraints/challenges faced during budget implementation and how these will be addressed during the FY 2021/2022. **(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 discipline on County Government’s expenditure, simplify budget preparation processes, improve certainty in programme planning and management. Majority of decisions related to budgets have financial implications exceeding one year.

(xiii) 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**

(xiv) 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 issues is shown in Annex II, Table H

- **Use of Goods and Services**

(xv) The county government has a policy of shifting resources from the recurrent to development expenditure in order to spur economic development. The county departments are expected to prepare their budgets for operations and maintenance in the context of a hard budget constraint. 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**

(xvi) Accounting Officers should ensure that utilities (internet, water and electricity) and non-discretionary financial commitments are adequately budgeted for. The allocation for utilities should be duly supported with documentary evidence of past expenditure where you are expected to attach a summary of payments done in the FY 2020/2021 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)**

(xvii) The preparation of the FY 2021/2022 development budget should be informed by the national Big Four Agenda, 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) 2021/2022 and guidelines on post covid-19 recovery strategy. 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.

(xviii) 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, 2021/2022.
- (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 years.

- (iv) Emphasis should be given to projects that have direct impact on post covid-19 employment creation and economic stimulation to cushion our people from the existing shock occasioned by the outbreak of the global pandemic.

Prioritization of Programmes

(xix) In prioritizing budgetary allocation to programmes for FY 2021/2022, county departments and other county entities should be guided by the following principles:-

- (i) County Government spending should be aimed at those programmes/services which the private sector cannot be, reasonably, expected to carry out and such spending must be seen to contribute to wealth creation;
- (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 (2018-2022) and the Annual Development Plan for the FY 2021/2022;
- (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

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

(xxi) 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.

(xxii) The county departments also need to make maximum utilization of the existing personnel and technical skills in order to minimize engagement of casual laborers.

(xxiii) 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.

E. FORMAT AND PRESENTATION OF THE ANNUAL BUDGET FOR THE FINANCIAL YEAR 2021/2022

(xxiv) The annual budget will contain the recurrent and development expenditure estimates for the financial year 2021/2022.

(xxv) 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 2020/2021.
- 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 2020/2021
- 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. Clear and brief explanatory notes on the annual budget should be attached especially on the development vote.

• Statement of estimated revenue during 2021/2022 FY

(xxvi) The county departments should prepare estimated total revenue that can accrue from their services during the financial year 2021/2022. This includes the charges that are collected at departmental level and contributes to the county revenue. The estimates should be as realistic as possible so as to guide in own revenue projection.

The County Treasury will review the capacity of existing revenue streams' and jointly modify the rates charged through the finance bill, 2021. This will be done in such a way that the best business environment is provide for our rates and fees payers.

• Recurrent Budget

(xxvii) 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**

(xxviii) 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 objectives 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**

(xxix) 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 2021/2022 (10th October, 2021). 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, 2022, 10th April, 2022, 10th July, 2022).

(xxx) The County Treasury is required 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 as required under section 166 of the PFM Act, 2012.

- **REVISION OF BUDGETS**

(xxxi) During budget implementation, unpredicted circumstances can alter the planned operations of a department and other spending units creating need for amendment of the approved county annual budget. The proposed revised budget shall be submitted to the County Treasury for review and recommendation before forwarding to the County Executive Committee for approval and subsequent submission 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 report(s).

- **BUDGET CALENDAR**

(xxxiii) The PFM Act, 2012, outlines the timelines for the budget making process which should be adhered to. 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 2021/2022 budget estimates. The budgetary preparation process will be all inclusive and participatory where key stakeholders and members of the public will be consulted through open discussions and written memorandums.

(xxxiv) 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 department and county entities are expected to be programme based and in the appropriate account codes for the itemized format.

(xxxv) 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 economicplanningnyeri@gmail.com on or before 15th March, 2021 and must contain the name and telephone number of the person(s) to be contacted in case of any clarification being required.

Sincerely,



Robert Thuo Mwangi,
County Executive Committee Member,
FINANCE AND ECONOMIC PLANNING

Copy To

- The Governor
- The County Secretary
- The Clerk, County Assembly of Nyeri

**ANNEX I: LIST OF PROGRAMMES AND SUB-PROGRAMMES FOR FY 2021/2022
PROGRAMME BASED BUDGET.**

| | |
|---|--|
| <p>EXECUTIVE OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR</p> <p>P1: Management of County Affairs SP 1. 1 Administrative Support Services</p> | <p>OFFICE OF THE COUNTY SECRETARY</p> <p>P1: Coordination of County Functions and Public Service Management SP1. 1 Administration, planning and support Services SP1.2 Public Administration SP1.3 Alcoholic Drinks, Drugs and Substance Management</p> <p>P 2: ICT Infrastructure Development SP 2. 1 ICT Infrastructure Development</p> |
| <p>FINANCE AND ECONOMIC PLANNING</p> <p>P1: Executive services Sp1.1 Administration and personnel services</p> <p>P2: Public Financial Management SP 2. 1: Financial Accounting Sp2. 2: Procurement compliance and reporting SP 2.3: Internal Audit Services</p> <p>P 3: Economic and Financial Policy Formulation and Management SP 3 1: Budget Management SP 3 2: Economic planning and policy formulation</p> <p>P 4: Revenue Mobilization SP 4. 1 Revenue Mobilization</p> | <p>COUNTY PUBLIC SERVICE MANAGEMENT & ENVIRONMENT</p> <p>P 1: General administration, Policy Development and implementation SP 1.1: Administration and planning services SP 1.2: Human Resource Management</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>DEPARTMENT OF HEALTH SERVICES</p> <p>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 GENDER, YOUTH AND SOCIAL SERVICES</p> <p>P 1: General Administration and Planning services Sp1.1: Administration and personnel services</p> <p>P 2: Youth Affairs SP 2.1: Youth Affairs</p> <p>P 3 Disaster Response and Management SP: 3.1 Disaster Response</p> |
| <p>AGRICULTURE, LIVESTOCK AND FISHERIES DEVELOPMENT</p> <p>P 1: Agricultural Management SP 1.1: Administration and planning services SP 1.2: County Agriculture Extension Program</p> <p>P 2: Wambugu ATC SP 2 1: Farm Development</p> <p>P 3: AMS Naromoru SP.3.1: Development Of Agricultural Land For Crop Production</p> <p>P 4: Livestock Production Management SP4.1 Provision of Extension Services to Livestock farmers</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>EDUCATION AND SPORTS</p> <p>P 1: General administration and Policy Development and implementation SP 1. 1 Administrative Support Services SP 1. 2. County Elimu (Bursary) fund</p> <p>P 2: ECDE Management SP 2. 1 ECDE Management</p> <p>P 3: Youth Training and Development SP 3. 1 Youth Training and Development</p> <p>P 4: Sporting services SP 4.1 Recreational Activities</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>P5: Nyeri Municipality SP5.1 Municipality management</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 AND IRRIGATION</p> <p>P1. Water Management Sp.1.1 Administrative Support Services SP. 1.2 Water Management</p> | <p>TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY</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 2020/21 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 2021/22; and
- Major services/outputs to be provided in medium term period FY 2021/22 – 2023/24 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, 2020/21 – 2023/24 (Kshs.)

| Programme | Budget 2020/2021 | Estimates 2021/2022 | Projected Estimates | |
|--|------------------|------------------------|---------------------|-----------|
| | | | 2022/2023 | 2023/2024 |
| 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 2020/2021 | Estimates 2021/2022 | Projected Estimates | |
| | | | 2022/2023 | 2023/2024 |
| 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.)

| Expenditure Classification | Budget 2020/2021 | Estimates 2021/2022 | Projected Estimates | |
|-------------------------------------|------------------|------------------------|---------------------|-----------|
| | | | 2022/2023 | 2023/2024 |
| 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.)

| Expenditure Classification | Budget 2020/2021 | Estimates 2021/2022 | Projected Estimates | |
|--|------------------|------------------------|---------------------|-----------|
| | | | 2022/2023 | 2023/2024 |
| 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 2020/21 | | EXPENDITURE ESTIMATES | | | |
|-------------------------|-------------------|--------------|--------------------------------------|-------------|-----------------------|---------|---------|---------|
| | POSITION TITLE | JOB GROUP | AUTHORIZED | IN POSITION | Actual 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Part I: Summary of the Programme Outputs and Performance Indicators for FY 2021/22- 2023/24

| Programme | Delivery Unit | Key Outputs (KO) | Key Performance Indicators (KPIs) | Target (Baseline) 2020/21 | Target 2021/22 | Target 2022/23 | Target 2023/24 |
|-----------------------------------|---------------|------------------|-----------------------------------|---------------------------|----------------|----------------|----------------|
| Name of Programme Outcome: | | | | | | | |
| SP1.1 | | | | | | | |
| SP.2 | | | | | | | |
| ... | | | | | | | |
| SP.N | | | | | | | |

ANNEX III: BUDGET CALENDAR FOR THE FY 2021/2022-2023/24 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 for Finance and Economic Planning | 30 th August, 2020 |
| 2. | Preparation of the Annual Development Plan (FY 2019/2020) | County Treasury | 25 th August, 2020 |
| 3. | Submission of the ADP to ExCom for approval | CECM Finance and Economic Planning | 28 th August, 2020 |
| 4. | Submission of the Annual Development Plan (FY 2021/2022) to the County Assembly for approval | County Treasury | 1 st September, 2020 |
| 5. | Draft County Budget Review and Outlook Paper (CBROP) | County Treasury | 15 th September, 2020 |
| 6. | Submission of the CBROP to the County Executive Committee for approval | CECM Finance and Economic Planning | 25 th September, 2020 |
| 7. | Submission of the CBROP to the County Assembly for approval | County Treasury | 30 th September, 2020 |
| 8. | Drafting of Departmental reports and budget proposals by programme | Departments/ County Entities. | 20 th November, 2020 |
| 9. | Submission of detailed draft departmental reports and budget proposals to County Treasury. | Departments/ County Entities. | 5 th December, 2020 |
| 10. | Public participation on County Fiscal Strategy Paper (CFSP) 2021, and budget for FY 2021/2022 (public hearings) | County Treasury | 15 th January, 2021 |
| 11. | Finalize preparation of the CFSP 2021 and debt management strategy paper, FY 2020/21-2023/24 | County Treasury | 17 th February, 2021 |
| 12. | Submission of CFSP and debt management strategy paper to ExCom for approval | CECM Finance and Economic Planning | 22 nd February, 2021 |
| 13. | Submission of the County Fiscal Strategy Paper (CFSP) to the County Assembly | County Treasury | 28 th February, 2021 |
| 14. | Submission of the debt management strategy paper of the County Government over the medium term to the County Assembly | County Treasury. | 28 th February, 2021 |
| 15. | Departmental Submission of budget proposals(PBB and Itemized) to County Treasury | Departments (Chief Officers/Accounting officers) | 15 th March, 2021 |
| 16. | Consolidation of the Draft Budget Estimates | County Treasury | 27 th March, 2021 |
| 17. | ExCom approval of the Draft Budget Estimates | CECM Finance and Economic Planning | 15 th April, 2021 |

| NO | ACTIVITY | RESPONSIBILITY | DEADLINE |
|-----------|--|-------------------------------------|------------------------------|
| 18. | Submission of draft County Budget estimates for FY 2021/2022 to the County Assembly | County Treasury | 30 th April, 2021 |
| 19. | Report of draft Budget estimates from the County Assembly to the CECM Finance and Eco. Planning. | The Clerk, County Assembly | 15 th May 2021 |
| 20. | Consolidation of the final County Budget Estimates | County Treasury | 30 th May 2021 |
| 21. | Submission of Appropriation Bill to the County Assembly | CECM Finance and Economic Planning. | 10 th June, 2021 |
| 22. | Budget Statement and submission of the Finance Bill, 2021 | CECM Finance and Economic Planning. | 20 th June, 2021 |
| 23. | Appropriation Bill passed | County Assembly | 30 th June, 2021 |