

COUNTY GOVERNMENT OF NYERI



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NYERI

Ground Floor- Town Hall.

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

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Date: 30th August, 2022

COUNTY TREASURY CIRCULAR No. 1/2022-2023

TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS

ALL ACCOUNTING OFFICERS

GUIDELINES FOR THE PREPARATION OF THE 2023/24 – 2025/2026

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 2023/24 – 2025/2026 Medium Term Expenditure Framework (MTEF) Budget Estimates and the key timelines culminating to its submission to the county Assembly on or before 30th April, 2023.

(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) 2023-2027, County Annual Development Plan, (CADP) 2023/2024 and outcomes of various public participation and stakeholder engagement forums. These guidelines are intended to provide the following information:-

- a) Key policy issues to guide the preparation of the Medium Term Expenditure Framework (MTEF) 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 2023/24 – 2025/2026 MTEF budget process until submission 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 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) The broad development policies as 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.

B. 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 2022 and 5.2% on average in 2023/24. The county economic growth, will therefore be estimated to average at 5.0% over the next three years.
- Average national inflation rate stands at 8.3% with an annual rate of 6.45%;
- Interest and exchange rates will remain stable;
- Local Revenue collection is estimated at 10 % of the 2023/24 budget estimates;
- The county budget should be balanced as required under the PFM Act, 2012

C. 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 county department/ entity's headquarters which in turn will finance the activities of its' directorates and the lower level units as itemized in the approved budget estimates. Where transfers to facilities and other lower units is anticipated, the department/county entity must provide a line item for the same, within the budget ceiling as per CFSP, 2023 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 adequately for them. 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 resources envelop and the departmental ceilings will be provided in the CFSP, 2023.

- **Programme Based Budgeting (PBB)**

(ix) All Accounting Officers are required to prepare and submit a Programme Based Budget (PBB) for the FY 2023/2024 on or before 15th March, 2023 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 analysis on the FY 2022/2023 budget. This should include major achievements, the constraints/challenges faced during budget implementation and how these will be addressed during the FY 2023/24. ***(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 estimated expenditure on the Personal emolument is strictly based on the staff in post. Where recruitment or promotions are envisaged, the Accounting Officer must include the costs in the budget clearly showing providing the justification. Further, Accounting Officers are expected to provide an accurate list of the staff working in their respective departments/ spending units since wages and salaries for every staff must be budgeted for within spending unit.

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 sustainable economic growth and development. The county departments are expected to prepare their budgets for operations and maintenance in the context of a constrained budget based on the available resource basket. 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 investments and other priority areas.

- **Provision for Utilities, Subscription and Contribution**

(xv) Accounting Officers should ensure that adequate budgetary provision is made for the payment of utilities (internet, water and electricity) and other non-discretionary financial commitments. The allocation for utilities should be supported with documentary evidence based on the past expenditure where you are expected to attach a summary of payments done in the FY 2022/2023 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 FY 2023/2024 capital budget should be informed by the National Government Agenda, SDGs, Kenya Vision 2030, PFM Act, 2012 and aligned to the County Integrated Development Plan, 2023-2027 and the priorities contained in the County Annual Development Plan (ADP) 2023/2024. Further, capital projects should be realistic, consistent with the overall county's transformative agenda, department's development direction and aligned to the resources 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 funding should be given to those projects that are in full compliance with County Government's Development Agenda as outlined in the County Integrated Development Plan (2023-2027) the CADP, 2023/2024 and County Fiscal Strategy Paper, 2023.

- (iii) Resources meant for development projects should be strictly allocated subject to the financial requirements over the medium term. In the budget estimates, departments should only provide the resources required within a financial year (for a particular phase) but not the total cost of implementing the project over the medium term.

Prioritization of Programmes

(xviii) In prioritizing budgetary allocation to programmes for FY 2023/24, county departments and other county entities should be guided by the following principles:-

- a. County Government spending should be aimed at those programmes which the private sector cannot be expected to carry out reasonably and that such spending must be seen to contribute to wealth and job creation;

- b. 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 Annual Development Plan for the FY 2023/2024;
- c. Expenditures should be directed to programmes for which realistic cost estimates have been done and where there is well-developed expenditure proposals; and
- d. Departments must provide for mandatory (non-discretionary) expenditures such as salaries, wages, rent, utilities, contributions to statutory bodies among others.

- **Expenditure Management**

(xix) County Departments and other spending units are required to improve on efficiency in the management and utilization of resources entrusted on them in an attempt to deliver services in the most cost efficient 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 under consideration.

(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. Electric switches and other electric equipment should be turned off at all times whenever not in use.

- **FORMAT AND PRESENTATION OF THE ANNUAL BUDGET FY 2023/2024**

(xxiii) The annual budget will contain the recurrent and development expenditure estimates for the financial year 2023/2024.

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

- i. A statement from the County Executive Committee Member on departments' short term objectives, performance review of the FY 2022/23 and an outlook of the financial year 2021/22.
- 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 2023/2024
- 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 2023/2024**

(xxv) The county departments should prepare estimated total revenue that can accrue from their services in the financial year 2023/2024. This includes the charges that are collected at departmental level and contributes to the county revenue. The estimates should be as realistic as possible and guided by the recent economic trends as they are a major source of funding of the county budget.

The County Treasury will analyze the capacity of existing revenue streams and jointly review the rates, fees and charges through the finance bill, 2020. This will be done in a way that will guarantee the best and most competitive business environment 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 fourth schedule of the constitution of Kenya, 2010;

- 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 generate 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. All projects identified for funding must be within the planning framework i.e. Annual Development Plan 2023/24 which is aligned to the CIDP (2023-27) and the priorities as outlined in the County Fiscal Strategy Paper, 2023.
- ii. 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;
- iii. 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.
- iv. 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 2022/2023 (10th October, 2022). 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, 2023., 10th April, 2023, 10th July, 2023).

(xxix) The County Treasury is required to submit the consolidated 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 BUDGET**

(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.

(xxxi) 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**

(xxxii) The PFM Act, 2012, specify 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 2023/2024 budget. The budgetary preparation process will be an all-inclusive and participatory where views from members of the public and other stakeholders will be considered. The will be done through open discussions at grass root (sub-county and ward) submission of written memorandums.

(xxxiii) The format of the budget must include the specific directorates and spending units expected to receive funds appropriated in the county annual budget. 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.

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

economicplannngnyeri@gmail.com on or before 5pm on 15th March,2023 and must contain the name and telephone number of the person(s) to be contacted in case of any clarification.

Robert Thuo Mwangi,
COUNTY EXECUTIVE COMMITTEE MEMBER,
FINANCE AND ECONOMIC PLANNING

Copy To

- ❖ The Governor
- ❖ The Deputy Governor
- ❖ The County Secretary
- ❖ The County Attorney
- ❖ The Speaker,
County Assembly of Nyeri

**ANNEX I: LIST OF PROGRAMMES AND SUB-PROGRAMMES FOR FY 2023/2024
PROGRAMME BASED BUDGET.**

EXECUTIVE OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR P1: Management of County Affairs SP 1. 1 Administrative Support Services	OFFICE OF THE COUNTY SECRETARY 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 2: ICT Infrastructure Development SP 2. 1 ICT Infrastructure Development
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	COUNTY PUBLIC SERVICE & SOLID WASTE MANAGEMENT P 1: General administration, Policy Development and implementation SP 1.1: Administration and planning services SP 1.2: Human Resource Management P2. Sanitation services SP 2.1 Sanitation services SP 2.2 effective and efficient solid waste management services;
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	DEPARTMENT OF GENDER, YOUTH AND SOCIAL SERVICES P 1: General Administration and Planning services Sp1.1: Administration and personnel services P 2: Youth Affairs SP 2.1: Youth Affairs P 3 Disaster Response and Management SP: 3.1 Disaster Response
AGRICULTURE, LIVESTOCK AND FISHERIES DEVELOPMENT 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: AM\$ 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 5: Veterinary services	EDUCATION & SPORTS 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: Sporting services SP 4.1 Recreational Activities

SP 5.1 Administrative Support Services P 6: Fisheries Development and Management SP 6.1 Administrative Support Services	
DEPARTMENT OF LANDS, PHYSICAL PLANNING, HOUSING AND URBANISATION P1: General Administration Planning and Support Services SP1: Administration and Personnel Services P 2: Physical planning services SP2.1: Administration and personnel services SP2.2: preparation of colonial villages plan P3: Land Policy and Planning SP3.1. Land Policy Formulation, planning and Implementation P4: Housing Development and Human Settlement SP4.1. Government Buildings SP4.2. Building Construction Services	TRADE, TOURISM, CULTURE AND CO-OPERATIVE DEVELOPMENT P1. General administration and Policy Development and implementation SP 1. 1: Administrative support services P 2: Tourism Development SP 2. 1: Promotion of Tourism P 3: Culture and Arts SP 3. 1: Cultural Management P 4: Co-operative development SP 4. 1: Cooperative development and management P5: Trade Development SP 5. 1: Trade promotion P 6: Industrial Development and Investment SP 6. 1: Promotion of Industrial Development
WATER & IRRIGATION, CLIMATE CHANGE P1. Water Management Sp.1.1 Administrative Support Services P2: Environment and Natural resources management and protection SP 2. 1: Environmental conservation and protection P3: CLIMATE CHANGE SP3.1 Climate Change Mitigation and adaptation	TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY P 1: General administration, Policy Development and implementation SP 1. 1 Administration and planning services P2: Infrastructure Development SP 2. 1 County access and Feeder Roads Improvement P3: Electricity Accessibility and Connectivity SP3.1: Upgrading power systems SP3.2: Street lighting P 4: Provision of alternative renewable energy sources SP 4. 1: Access to cheap, clean, green energy
COUNTY ASSEMBLY 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	COUNTY PUBLIC SERVICE BOARD P 1: General administration, planning and support services SP 1. Administration and Personnel Services
COUNTY ATTORNEY P1. General administration and policy Development and implementation. SP 1.1: Administration, planning and support services SP 1.2: Provision of legal services	

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 2022/23 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 2023/24; and*
- Major services/outputs to be provided in medium term period FY 2023/24 – 2024/25 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 Programme; FY 2023/24 – 2024/25 (Kshs. Millions)

Programme	Supplementary Estimate; 2022/23	Estimate; 2023/24	Projected Estimates	
			2024/25	2025/26
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)	Supplementary Estimate; 2022/23	Estimate; 2023/24	Projected Estimates	
			2024/25	2025/26
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	Supplementary Estimate; 2022/23	Estimate; 2023/24	Projected Estimate;	
			2024/25	2025/26
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	Supplementary Estimate, 2022/23	Estimate, 2023/24	Projected Estimate;	
			2024/25	2025/26
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:

Detail; of Staff Establishment by Organization Structure (Delivery Units)

DIRECTORATE/ SECTION	STAFF DETAILS		STAFF ESTABLISHMENT IN FY 2022/23		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	Actual 2022/23	2023/24	2024/25	2025/26

Part I: Summary of the Programme Output; and Performance Indicator; for FY2023/24 – 2024/25

Programme	Delivery Unit	Key Output; (KO)	Key Performance Indicator; (KPI;)	Target (Baseline) 2022/23	Target 2023/24	Target 2024/25	Target 2025/26
Name of Programme Outcome:							
\$P1.1							
\$P.2							
...							
\$P.N							

ANNEX III: BUDGET CALENDAR FOR THE FY 2023/24-2024/25 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	30 th August, 2022
2.	Preparation of the Annual Development Plan (FY 2023/2024)	County Treasury	25 th August, 2022
3.	Submission of the ADP to Ex Com for approval	CECM Finance and Economic Planning	28 th August, 2022
4.	Submission of the Annual Development Plan (FY 2023/2024) to the County Assembly for approval	County Treasury	30 th August, 2022
5.	Draft County Budget Review and Outlook Paper (CBROP) 2022	County Treasury	15 th September, 2022
6.	Submission of the CBROP, 2022 to the County Executive Committee for approval	CECM Finance and Economic Planning	25 th September, 2022
7.	Submission of the CBROP, 2022 to the County Assembly for approval	County Treasury	30 th September, 2022
8.	Drafting of Departmental reports and budget proposals by programme FY 2023/24	Departments/ County Entities.	20 th November, 2022
9.	Submission of detailed draft departmental reports and budget proposals to County Treasury.	Departments/ County Entities.	5 th December, 2022
10.	Public participation on County Fiscal Strategy Paper (CFSP) 2023, and budget for FY 2023/2024 (public hearings)	County Treasury	15 th January, 2023.
11.	Finalize preparation of the CFSP, 2023 and debt management strategy paper, (2023/24-2024/25)	County Treasury	17 th February, 2023
12.	Submission of CFSP and debt management strategy paper to ExCom for approval	CECM Finance and Economic Planning	22 nd February, 2023
13.	Submission of the County Fiscal Strategy Paper (CFSP) to the County Assembly	County Treasury	28 th February, 2023
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, 2023
15.	Departmental Submission of FY 2023/24 budget proposals(PBB and Itemized) to County Treasury	Departments (Chief Officers/Accounting officers)	15 th March, 2023
16.	Consolidation of the Draft Budget Estimates	County Treasury	27 th March, 2023
17.	Ex Com approval of the Draft Budget Estimates	CECM Finance and Economic Planning	15 th April, 2023
18.	Submission of draft County Budget estimates FY 2023/24 to the County Assembly	County Treasury	30 th April, 2023
19.	Report of draft Budget estimates from the County Assembly to the CECM Finance and	The Clerk, County Assembly	15 th May 2023

NO	ACTIVITY	RESPONSIBILITY	DEADLINE
	Eco. Planning.		
20.	Consolidation of the final County Budget Estimates FY 2023/24	County Treasury	30 th May 2023
21.	Submission of Appropriation Bill 2023 to the County Assembly	CECM Finance and Economic Planning.	10 th June, 2023
22.	FY 2023/24 Budget Statement and submission of the Finance Bill, 2023	CECM Finance and Economic Planning.	20 th June, 2023
23.	Appropriation Bill 2023 passed	County Assembly	30th June, 2023

N.B. The dates are as provided for by the PFM Act, 2012