(6)

COUNTY GOVERNMENT OF NYERI

Ground Floor- Town Hall
P.O BOX 1112 – 10200
Nyeri.

OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE, ECONOMIC PLANNING & ICT/ HEAD OF COUNTY TREASURY

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17th August, 2023

COUNTY TREASURY CIRCULAR No. 1/2023-2024

TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS

ALL ACCOUNTING OFFICERS

GUIDELINES FOR THE PREPARATION OF THE 2024/25 – 2026/2027 MTEF BUDGET

A. Purpose

1. The purpose of this Circular is to provide guidelines to the County Departments and other County entities on the processes, procedures and timelines for preparing the Financial Year 2024/25 budget and Medium Term Expenditure Framework (MTEF) Budget.

2. 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 submitted in line with the County Integrated Development Plan (CIDP) 2023-2027, County Annual Development Plan(CADP) 2024/2025 and outcomes of various public participation and stakeholder engagement forums. These guidelines provide for the following key areas: -

Noted
21/8/2023

i. Policy priorities to guide the preparation of the Medium Term Expenditure Framework (MTEF) Budget;
ii. Form and content of the Budget;
iii. Description of programmes under which funding will be provided;
iv. Budget implementation and reporting
v. The timelines for the key activities in the 2024/25 – 2026/2027 MTEF budget process until submission to the County Assembly.

B. Background

3. 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: -

i. Developing and implementing financial and economic policies;
ii. Preparing the annual budget and Coordinating the preparation of estimates of revenue and expenditure;
iii. Coordinating the implementation of budget;
iv. Mobilizing resources for funding the budgetary requirements and putting in place mechanisms to raise revenue and other resources;
v. Managing county public debt and other obligations and developing a framework of debt control;
vi. Consolidating the Annual Appropriation accounts and other financial statements;
vii. Ensuring proper management, control, and accounting of the county finances;
viii. Strengthening financial and fiscal relations between the national and county governments;
ix. 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;
x. Issuing circulars with respect to financial matters relating to county government entities;

xi. *Ensuring compliance with Constitutional, PFM Act, 2012 and its Regulations (County Government), 2015 provisions on public finance management.*

4. The County Government aims to ***create, enhance and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open and inclusive government."*** This is in line with the aspirations of the third generation County Integrated Development Plan (2023-2027) Bottom up Transformation Agenda (BETA), Kenya Vision 2030 and Sustainable Development Goals (SDGs).

B. KEY ASSUMPTIONS FOR MEDIUM TERM FISCAL FRAMEWORK

5. The following assumptions on macro-economic factors will influence the economic performance of the county in the medium term:-

i. *The real GDP is projected to grow at 6.0 % in 2023 and over the medium-term; The county economic growth, will therefore be estimated to average at 5.0% over the next three years*

ii. *Average national inflation is expected to be maintained within the target range of ±2.5% of 5%*

iii. *Interest and exchange rates are expected to remain stable and this will be safeguarded over the medium term;*

iv. *Total expenditure is expected to decrease to below 22.3% of GDP in FY 2024/25 and Medium Term in line with the fiscal consolidation policy.*

v. *Own Source Revenue collection is estimated at 10 % of the 2024/25 budget estimates;*

vi. *The county budget should be balanced as required under the PFM Act, 2012*

D. SPECIFIC GUIDELINES

6. 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, 2024 as other capital grants and transfers.

7. 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, 2024.

E. Programme Based Budgeting (PBB)

8. All Accounting Officers are required to prepare and submit a Programme Based Budget (PBB) for the FY 2024/2025 on or before 15th March, 2024 as per section 12 of the PFM Act, 2012.

9. The structure of existing and new programmes should match the main lines of service delivery in the department. During the review of programmes, Sector should ensure that:

   i. Outcomes and Outputs, are Specific, Measurable, Achievable, Realistic, and Time bound;

   ii. Performance indicators and targets are for outcomes and outputs;

   iii. Performance indicators are results oriented, Clear, Relevant, Economic, Adequate, and Monitorable (CREAM);

   iv. Performance Indicators and targets are those that departments can be held responsible for their achievement;

   v. Delivery units with no clear outputs, performance indicators and targets are consolidated under the main delivery unit; and

   vi. Crosscutting functions are assigned to respective programmes in Sector.

F. Policy priorities for the FY 2024/25 and the Medium Term Budget

10. The FY 2024/25 and the Medium-Term Budget will focus on the implementation of the Bottom-up Economic Transformation Agenda (BETA); County Integrated Development Plan 2023-2027 and Annual Development Plan 2024/25. This is geared towards economic turnaround and inclusive growth and aims to increase investments in at least five sectors envisaged to have the largest impact on the economy as well as household welfare. These include: Agriculture and rural

development; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Improvement of Healthcare and Social Services; General Economic and Commercial Affairs.

The full list of the departmental programmes and sub-programmes is provided in annex I.

11. The Accounting Officers are expected to provide a detailed analysis on the FY 2023/2024 budget. This should include major achievements, the constraints/challenges faced during budget implementation and how these will be addressed during the FY 2024/25. ***(See Annex II, Part C on Performance Overview and Background for Programmes).***

12. 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 ICT services, which are not programme-specific. To ensure uniformity, the programme should be referred to as "**General Administration, Planning and Support Services**".

G. MTEF Estimates for Forward/Outer Years

13. 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.

H. Personnel Emolument

14. 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

I. Use of Goods and Services

15. 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.

J. Provisions for Utilities, Subscription and Contributions

16. 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 2023/2024 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.

K. General guidelines on capital projects (Capital expenditures)

17. The preparation of the FY 2024/2025 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) 2024/2025. 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.

18. 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, 2024/2025 and County Fiscal Strategy Paper, 2024.

   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.

L. Prioritization of Programmes

19. In prioritizing budgetary allocation to programmes for FY 2024/25, county departments and other county entities should be guided by the following principles:-

   i. 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;

   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 Annual Development Plan for the FY 2024/2025;

iii. Programmes that enhance value chain and linkage to BETA priorities

iv. Expenditures should be directed to programmes for which realistic cost estimates has been done and where there are well-developed expenditure proposals; and

v. Departments must provide for mandatory (non-discretionary) expenditures such as salaries, wages, rent, utilities, contributions to statutory bodies among others.

M. Expenditure Management

20. 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.

21. 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.

22. The county departments also need to make maximum utilization of the existing permanent staff in order to minimize engagement of casual labourers.

23. 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.

N. FORMAT AND PRESENTATION OF THE ANNUAL BUDGET FY 2024/2025

24. The annual budget will contain the recurrent and development expenditure estimates for the financial year 2024/2025.

25. 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 2023/24 and an outlook of the financial year 2022/23.
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 (30%)** 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.

O. Statement of estimated revenue during FY 2024/2025

26. The county departments should prepare estimated total revenue that can accrue from their services in the financial year 2024/2025. 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.

27. The County Treasury will analyze the capacity of existing revenue streams and jointly review the rates, fees and charges through the finance bill, 2023. This will be done in a way that will guarantee the best and most competitive business environment for our rates and fees payers.

P. Recurrent Budget

28. 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.

Q. Development Budget

29. 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 2024/25 which is aligned to the CIDP (2023-27) and the priorities as outlined in the County Fiscal Strategy Paper, 2024.

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.

R. Externally Funded Projects with County Government Counterpart requirement

30. Externally funded projects with counterpart funding should be in line with the county integrated development plan 2023-2027 and have adequate provision for counter funding in accordance with financing agreement. County departments are required to provide supporting documentation for allocation of counterpart funding for FY 2024/25 to the County Treasury by 15th September, 2023.

S. Quarterly Budget implementation / Cumulative Reports

31. 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 2023/2024 (10^{th} October, 2023). 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. 10^{th} January, 2024., 10^{th} April, 2024, 10^{th} July, 2024).

32. 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.

T. REVISION OF BUDGETS

33. 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.

34. 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).

U. BUDGET CALENDAR

35. The PFM Act, 2012, specifies 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 2024/2025 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.

36. 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.

37. Accounting Officers are required to ensure strict adherence to the FY 2024/25 and the Medium Term Budget Guidelines and the content of this circular brought to the attention of all officers working under them.

The County Treasury is at hand to clarify or guide in any of the aforementioned.

Thank you.

Sincerely,

Robert Thuo Mwangi,
COUNTY EXECUTIVE COMMITTEE MEMBER,
FINANCE, ECONOMIC PLANNING & ICT/HEAD OF COUNTY TREASURY

CC: The Governor

Deputy Governor

County Secretary

County Attorney

Speaker,

County Assembly of Nyeri

ANNEX I: LIST OF PROGRAMMES AND SUB-PROGRAMMES FOR FY 2024/2025 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
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 5: ICT Infrastructure Development** SP 2. 1 ICT Infrastructure Development	**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, SOCIAL SERVICES & SPORT** **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 **P 4: Sporting services** SP 4.1 Recreational Activities
AGRICULTURE, LIVESTOCK AND AQUACULTURE 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: 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 5: Veterinary services** SP 5. 1 Administrative Support Services **P 6: Fisheries Development and Management** SP 6. 1 Administrative Support Services	**EDUCATION & TRAINING** **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

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, ENVIRONMENT & 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 2023/24 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 2024/25; and*
- *Major services/outputs to be provided in medium term period FY 2024/25 – 2025/26 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 FY*2024/25 – 2025/26* (Kshs. Millions)**

Programme	**Supplementary Estimates 2023/24**	**Estimates 2024/25**	**Projected Estimates**	
			2025/26	**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 Estimates 2023/24**	**Estimates 2024/25**	**Projected Estimates**	
			2025/26	**2026/27**
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 Estimates 2023/24	Estimates 2024/25	Projected Estimates	
			2025/26	2026/27
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 Estimates 2023/24	Estimates 2024/25	Projected Estimates	
			2025/26	2026/27
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 2023/24		EXPENDITURE ESTIMATES			
	POSITION TITLE	JOB GROUP	AUTHORIZED	IN POSITION	Actual 2023/24	2024/25	2025/26	2026/27

Part I: Summary of the Programme Outputs and Performance Indicators *for FY2024/25–2025/26*

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target (Baseline) 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
Name of Programme **Outcome:**							
SP1.1							
SP.2							
…							
SP.N							

ANNEX III: BUDGET CALENDAR FOR THE FY 2024/25-2025/26 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	30th August, 2023
2.	Preparation of the Annual Development Plan (FY 2024/2025)	County Treasury	25th August, 2023
3.	Submission of the ADP to Ex Com for approval	CECM Finance and Economic Planning	28th August, 2023
4.	Submission of the Annual Development Plan (FY 2024/2025) to the County Assembly for approval	County Treasury	30th August, 2023
5.	Draft County Budget Review and Outlook Paper (CBROP)2023	County Treasury	15th September, 2023
6.	Submission of the CBROP, 2023 to the County Executive Committee for approval	CECM Finance and Economic Planning	25th September, 2023
7.	Submission of the CBROP, 2023 to the County Assembly for approval	County Treasury	30th September, 2023
8.	Drafting of Departmental reports and budget proposals by programme FY 2024/25	Departments/ County Entities.	20th November, 2023
9.	Submission of detailed draft departmental reports and budget proposals to County Treasury.	Departments/ County Entities.	5th December, 2022
10.	Public participation on County Fiscal Strategy Paper (CFSP) 2024, and budget for FY 2024/2025 (Public hearings)	County Treasury	15th January, 2024.
11.	Finalize preparation of the CFSP, 2023 and debt management strategy paper, (2023/24-2024/25)	County Treasury	17th February, 2024
12.	Submission of CFSP and debt management strategy paper to ExCom for approval	CECM Finance and Economic Planning	22nd February, 2024

NO	ACTIVITY	RESPONSIBILITY	DEADLINE
13.	Submission of the County Fiscal Strategy Paper (CFSP) to the County Assembly	County Treasury	28th February, 2024
14.	Submission of the debt management strategy paper of the County Government over the medium term to the County Assembly	County Treasury.	28th February, 2024
15.	Departmental Submission of FY 2024/25 budget proposals (PBB and Itemized) to County Treasury	Departments (Chief Officers/Accounting officers)	15th March, 2024
16.	Consolidation of the Draft Budget Estimates	County Treasury	27th March, 2024
17.	Ex Com approval of the Draft Budget Estimates	CECM Finance and Economic Planning	15th April, 2024
18.	Submission of draft County Budget estimates FY 2024/25 to the County Assembly	County Treasury	30th April, 2024
19.	Report of draft Budget estimates from the County Assembly to the CECM Finance and Eco. Planning.	The Clerk, County Assembly	15th May 2024
20.	Consolidation of the final County Budget Estimates FY 2024/25	County Treasury	30th May 2024
21.	Submission of Appropriation Bill 2024 to the County Assembly	CECM Finance and Economic Planning.	10th June, 2024
22.	FY 2024/25 Budget Statement and submission of the Finance Bill, 2023	CECM Finance and Economic Planning.	20th June, 2024
23.	Appropriation Bill 2024 passed	County Assembly	**30th June, 2024**

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