

**COUNTY GOVERNMENT OF NAKURU**  
**MINISTRY OF FINANCE AND ECONOMIC PLANNING**

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Office of The County Executive Committee Member  
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P.O Box 2870 - 20100

**Ref.No. NKRC/CEC.F/BUDGET/Vol.I/2019**

**Date: 30/08/2019**

**COUNTY TREASURY CIRCULAR NO. 5/2019**

TO: ALL ACCOUNTING OFFICERS  
MUNICIPAL MANAGERS  
SECRETARY CPSB  
**NAKURU COUNTY**

RE: **GUIDELINES FOR PREPARATION OF MEDIUM-TERM BUDGET FOR PERIOD 2020/21-2022/23**

**A) PURPOSE**

1) The budget preparation Guidelines provides instructions on the processes and procedures for the preparation of the 2020/21-2022/2023 MTEF Budgets and indicative medium-term budget ceilings for Departments, Entities, Municipal Boards and County Assembly. This is consistent with provisions under Article 220 of the 2010 Constitution, Section 128 of the Public Financial Management Act, 2012 and Regulation 31 of the Public Financial Management Regulations, 2015 (L.N NO 35).

2) The Guidelines provide information on the following: -

- i) Key policy issues to guide the proposal of Medium-Term Budget.
- ii) Legal timelines and requirements for key activities for budget preparation process.
- iii) Document form content of budget and the programme and projects to be funded.
- iv) The framework for the public participation in the budget process.
- v) Annual programme performance reviews

## **B) BACKGROUND**

3) The budget for the 2020/2021 is being prepared within the context of the ongoing national census and a projected National economic growth of 6.2% percent in 2019/20 and around 7.0 percent in the medium term. The outcome of the census will have an implication on resource allocation given the fact that population variable will continue to be a significant parameter in allocation of resources from the National to County Governments.

4) THE BIG FOUR AGENDA under the National Government and H.E the Governor's Blue Print 2017-2022, which informed the County Integrated Development Plan (CIDP 2018-2022), should be the basis for the preparation of the 2020/21-2022/23 medium term budget. Departments and Entities should ensure that Sector plans are aligned with the CIDP. Therefore, in line with the CIDP, the programmes to be implemented through the budget, should reflect the objectives and aspirations of the National and the County Government.

5) The Economic and Financial Policies to be undertaken by the County Government in the Financial Year 2020/21-2022/23 and Medium term will continue to focus on the implementation of the Programmes in the CIDP and the ten pillars in the Governor's Manifesto. The policies aim at consolidating the progress made in the priority areas within the existing fiscal framework. Priority will be given to programmes aimed at scaling up level of investment in Health Care, Road Infrastructure, water provision and reticulation, Early childhood and Vocational Training, promotion of value addition, revival of key Agricultural Sectors and sustainable environmental use. Priority attention will continue to be given to on-going policy initiatives and other strategic programmes in the allocation of resources in order to avoid excessive re-allocation during implementation.

## **C) SPECIFIC GUIDELINES**

The following broad areas will guide the preparation of Medium-Term proposals.

### **Broad Framework for 2021/22-2022/23 Budget**

6) The overall direction for County development, as contained in the CIDP, is to create a growth trajectory aimed at transforming the livelihoods of the people of Nakuru through increased productivity and value addition in Agriculture, promotion and provision of universal health care, improved infrastructure and improved access to Early Childhood Education and Vocational Training.

7) In addition, the goal over the medium-term is to achieve economic prosperity for all by placing the County on the path of strong and resilient growth. Similarly, the social development policy goal is to achieve a fair and inclusive society, where all County residents enjoy equal social economic and political rights. Relating to environment, infrastructure and human settlements development, the goal of the policy is to safeguard the natural environment and ensure a resilient built environment.

8) Over the medium term, County Government's aim is to structurally transform the economy, through development of strategic infrastructure, investment in Agriculture, investment in human capital and a deliberate push towards industrialization through creation of special economic zones and active private sector involvement to create jobs and wealth and improve incomes, thereby improving the standard of living of County residents.

9) County Departments and Entities are required to align their respective medium-term Development plans, with the priorities of Government as reflected in the CIDP. The aligned Sector and Annual development plans of the of County Departments and Entities, respectively, will serve as the basis for the preparation of the annual budget.

### **Focus of the 2020/21-2022/23 Budget**

10) In 2020/21, the County Government will continue to pursue investment in Agriculture for value addition and food security, increased reticulation and access to clean water, universal health care and provision of social safety net for its vulnerable populace. For Capital Expenditures, the Government will continue to direct resources to the development of social and economic infrastructure at Sub-County and Ward level through its priority programmes. Additionally, there will be scaling up of infrastructure projects in the areas of roads, drainage and public amenities.

11) Sector Chairpersons and Accounting Officers are urged to take ownership and lead the entire budget preparation process. This is to ensure that all County Government priority programmes are fully reflected within the expenditure ceilings provided for each Department and Entity.

## Legal and Regulatory Provisions

12) Following the passage of the Municipal Charters and Nakuru County Allocation Act, 2018, the County Treasury initiated action for the allocation of resources to Municipal Boards and to guide the identification of development projects at Ward levels.

13) The budget ceiling will be guided by allocations to Counties as provided in the annual Budget Policy Statement by the National Government and as firmed up in Division of Revenue Act and the County Revenue Allocation Act. The County will continue to adhere to fiscal responsibility principles set out in the PFM Act 2012 and the enabling Regulations 2015 to this end allocation to development will be pegged to a minimum of 30% of the total budget while striving to maintain the wages at sustainable levels.

## Medium-Term Development Policies

14) The medium-term macroeconomic framework is informed by the following:

- ✓ Governor's Manifesto (2017-2022)
- ✓ County Integrated Development Plan CIDP 2018-2022
- ✓ Medium Term Plan III
- ✓ PFM Act, 2012 and its accompanying Regulations, and
- ✓ County Revenue Allocation Act 2018.

The broad strategic objectives that are being pursued to support the achievement of the development programme. Specifically, the programmes and resource allocations Medium Term Budget will focus on the following pillars: -

- ✓ Development of both social and physical infrastructure.
- ✓ Promotion of value addition for agricultural produce, food security and environmental conservation.
- ✓ Promotion of equitable social economic development for County stability.
- ✓ Investment in quality and access to free healthcare and early childhood education.

## Key Dates in the Budget Preparation Process

15) The budget process involves preparation of key documents for approval by the County Executive and County Assembly. To finalize the budget and submit it for approval, Departments will be required to undertake a number of key activities as provided in the Budget Calendar for FY 2020/21 which is indicated in **Annex 11**. Accounting Officers are required to note the timelines and initiate action as required

to ensure that the budget is prepared and submitted to the County Assembly as scheduled.

### **Sectors and Working Groups**

16) Departments are organized into Sectors within the context of the National Government Classification of Functions. The classification allows Sector wide approach to planning and budgeting, as well as National comparison of similar programmes and services across Counties. In this regard, the functions of the County Government have been mapped into 8 Sectors namely:

- i) Agriculture, Rural and Urban Development (ARUD)
- ii) Energy, Infrastructure and ICT
- iii) General Economic and Commercial Affairs
- iv) Health
- v) Education
- vi) Social Protection, Culture and Recreation
- vii) Environmental Protection, Water and Natural Resources
- viii) Public Administration, National/International Relations

The mapping of Departments/entities into Sectors is provided under **Annex 1** of this Circular. Respective Sector Working Groups (SWGs) shall be responsible for formulation and prioritization of Sector budget proposals. The structure, composition, terms and reference of Sector Working Groups is provided under **Annex 2** of this Circular.

### **Programme Performance Reviews (PPRs)**

17) Programme Performance Reviews (PPRs) are essential to effective programme-performance budgeting. Accounting Officers are required to initiate action for their Departments to undertake PPRs in line with the guidelines. In undertaking PPRs, Departments are expected to do a detailed assessment of the progress achieved towards realization of the targeted outputs after the implementation of the Medium-Term budgets 2016/17 – 2018/19. The Assessment should entail analyzing the previous budgetary allocations, actual expenditure and achievement of actual outputs.

The PPRs reports should indicate both financial and non-financial indicators of performance for each programme. The report should provide progress of both domestically and externally financed projects within a programme. In addition, the review should focus on efficiency and effectiveness towards the achievement of

programme outcomes. Experiences and lessons learnt should form the basis for guiding expenditure allocations in the Medium-Term Budget.

Accounting Officers should note that their respective Departments will only be allowed to bid for resources in their respective Sectors after the finalization of the PPRs. Departments will be required to present PPR reports prior to discussing the funding requirements with the Resource Allocation Panel. The guidelines and formats for undertaking Programme Performance Reviews are provided under **Annex 4** of this Circular.

### **Budget Classification, Chart of Accounts**

18) Departments/Entities are to take note of the changes made by the National Government in the chart of accounts as advised by the County Treasury and budget using the chart of accounts rendered for the purpose which is accessible on IFMIS platform under the Hyperion budgeting module.

### **Programme Based Budgeting (PBB)**

19) Departments/Entities should analyse their 2019/2022 Budget Estimates as a prelude to the preparation of the 2020 – 2023 budget, exhibiting continuity in the Delivery of their budget programmes, sub-programmes, operations and projects. Specific attention should be given to Budget Programme outcomes and output indicators in updating targets. Departments/Entities are however, advised not to change their Programme structure. Departments /Entities who wish to do so should apply to the department of Finance and economic planning for consideration.

### **Preparation of Budget Estimates**

20) Budget Committees of Departments/Entities will continue to be responsible for the preparation and submission of Departments/Entities budget estimates to the County Treasury. Accounting Officers should ensure that all functions or activities undertaken by Departments are included and relevant programme in particular area should be taken to ensure that: -

- a) A narration of budget programmes and sub-programmes delivered by Departments/Entities is provided. The budget programmes and sub programmes are expected to deliver the related policy outcomes to achieve the needed impact as well as improve service delivery of the Departments/Entities within the context of their distinct mandate.
- b) For the outcomes, Departments/Entities are expected to explore and include internationally accepted outcome indicators or benchmarks (including the SDGs), which fall within their mandate.

- c) There are no cross-cutting activities or functions that are not assigned to respective programme.
- d) Each programme has a unique name that, reflect an overall objective.
- e) There is no duplication of programme name used by other Departments or within a Department.

### **Performance/Achievement Review (Non-Financial Information):**

21) Departments/Entities should provide an update on key achievements and major deliverable, relating to the implementation of the first three (3) quarters of the 2019/20 and 2018/2019 budget by their service delivery programmes.

### **Key Performance Indicators**

22) Measurement of the Budget Programmes and sub-programmes should be tabulated, with indicators and targets that directly measure the delivery of the stated outputs, based on the implementation of the appropriate standardized operations. Actuals for past years 2017/18 – 2018/19 should be provided as well as projections for 2021/22 – 2022/2023.

### **CBROP and Indicative Budget Ceilings**

23) The County Budget Review and Outlook Paper due at the end of September 2019 will provide tentative ceilings and should be used by Department/Entities in estimating their budgets. Department/Entities should budget for all Development Partner (DP) funded projects to be disbursed in 2020/21 and the medium term to ensure that aid is in the budget. The budget ceilings will be firmed in the CFSP 2020 for purposes of finalizing the budget to be submitted to the County Assembly by 30th of April, 2020.

### **Revenue Management**

24) The focus of the County Government in the formulation of tax policy for the medium term will be to strike the right balance between domestic revenue mobilization for development and designing an attractive tax regime that promotes local and foreign investment.

### **Revenue Targets**

25) Departments /Entities are required to prepare, and submit their medium-term estimates of own source revenue including FIF to the Revenue Mobilization unit of the Department of Finance and Economic Planning. Departments/Entities shall make use of actual historical revenue data for the past five years (2014-2018) to establish the

Estimates for 2020. The Medium term (2020/21-2022/23) revenue estimates shall be projected with the use of 2018/2019 actuals, annualized or extrapolated as the base year per each revenue item. Projected Own source revenue must be classified into amounts allowed under explicit legislative authorization to be retained and amount allowed to be lodged into the County Revenue Fund by revenue items with the appropriate Chart of Accounts.

### **Budgeting for Compensation of Employees**

26) Departments/Entities are to realistically budget for Compensation of Employees including allowances using the Charts of available within IFMIS system. Departments/Entities are required to strictly adhere to the policy directive that staff strength should be kept at recommended levels as per the Staff Audit Report of 2018 with net increase not exceeding the agreed ceiling. Departments/Entities are to note that only personnel emoluments related to allowances should be budgeted for under Compensation of Employees. All service delivery allowances such as the following must be budgeted for under Goods and Services.

- ✓ Committee allowances including for Audit Committee, CBEF etc
- ✓ Training Allowances (allowances paid to staff on courses);
- ✓ Procurement and Evaluation/Entity Tender Committee allowances.
- ✓ Contractual and casual workers allowances

### **Budgeting for Recruitment and Replacement**

27) Departments/Entities are still required to adhere to the requirement of obtaining financial clearance before recruitment/replacement into the County Public Service. Departments/Entities must budget appropriately for recruitment, re-engagement and contract appointment. This must be subject to the number of retirees and staff who have exited in the current year.

28) As part of the process of obtaining financial clearance and to ensure the speedy consideration of request for replacement of staff in critical and under staffed areas, all Departments/Entities are required to submit a list of people who will retire in 2020/21 using the template attached as in **Annex 10**. Replacement can only be made in the year an employee exits the payroll. Under no circumstance will the County approve financial clearance if budgetary provisions are not made.

### **Budgeting for Goods and Services**

29) Departments/Entities are to budget using the Charts of Accounts and within the tentative ceilings to be provided in the CBROP. In budgeting for Goods and Services,



MDAs should give top priority to their critical requirements and take note of the following:

### **Utilities**

All Departments/Entities are required to budget appropriately for the payment of utilities especially in the case of electricity, water and telephone as well as Internet charges as no budgetary allocation will be made for centralized payment.

### **Budgeting for Capital Expenditure**

30) Departments/Entities are expected to give priority to multiyear ongoing capital projects as a first charge on their capital budget in compliance to Regulations 55 of PFM regulations 2015, and indicate the proposed funding sources for all public investment projects. In budgeting for capital expenditure, consideration should be given to upgrading and maintenance of physical infrastructure such as property, existing buildings and equipment. New capital projects of Departments/Entities should be informed by the Sector Medium Term Development Plans. In line with the provisions in Section 125(1)(a) of the Public Financial Management Act, 2012.

### **Project Selection for Capital Expenditure Budgeting**

31) In furtherance of regulation 55 of the Public Financial Management regulations 2015, the following instructions are hereby issued.

- ✓ Capital expenditure budgeting for projects in the medium term 2020/21-2022/23 shall cover the prioritised list of completed and on-going projects as of end June, 2020. This is to ensure the clearance of arrears and outstanding payments, the non-accumulation of new arrears as well as speedy completion and commissioning of projects.
- ✓ Departments /Entities requesting for project funding shall ensure that the projects have been prioritized as part of the annual development plan taking into consideration the following criteria:
  - a) Projects are aligned to the County and Sector development plans;
  - b) Project that are 100 percent complete but have outstanding balances to be paid should be the first charge on the Departments/Entities budget.
  - c) Development partner projects that require counterpart funding;
  - d) Projects requiring complementary works, equipment supply and some expansion works are prioritised and budgeted for.
- ✓ Departments /entities requesting for project funding shall indicate if the project has received the necessary regulatory approvals and ensure that detailed resource requirements including funding sources and personnel to

operationalize the project are planned e.g. specialized plant operator for road machinery.

- ✓ Budget Committees of Departments/Entities are to prioritise all multiyear and completed projects for which full payment have not been made. Where there are additional resources to take on new projects, Departments /Entities are also entreated to invest in income generating projects to expand their internally generated revenue base.
- ✓ New projects can only be considered where there is sufficient fiscal space after allocations for the implementation of ongoing projects have been made within the capital budget ceilings of the Departments/Entities. Departments/Entities are to note that the prioritised projects within the MTEF shall be the basis for the capital expenditure discussions at the 2020/21 Budget Hearings.
- ✓ Departments/Entities must ensure that new projects presented for funding have a concept note and/or a pre-feasibility study report, Departments/Entities must therefore plan the cost of developing a project including prefeasibility study and full feasibility study as part of the project investment cost, and budget appropriately for the pre-investment studies as part of the annual budget as well as budget for forward recurrent expenditure estimates for the said projects.

32) Before a new project is included in the budget, Departments/entities must ensure that:

- ✓ All conditions precedent are fulfilled, including land acquisition, compensation, stakeholder management and other development partners' requirements;
- ✓ Detailed designs are completed and relevant approvals obtained where applicable;
- ✓ Ensure that detailed resource requirements including funding sources and Personnel to operationalize the project are planned for;
- ✓ The project's operation items and cost is identified and budgeted as part of the project life time cost.

### **Multi-Year Expenditure Commitments**

33) Departments/Entities are advised not to make multi-year commitments without the Complying with provisions of Regulations 51 of PFMA of 2012 and making such disclosures to the County Treasury. Departments/Entities should ensure that ongoing multi-year projects are allocated adequate funds in accordance with the signed contract/project terms within the resource envelope of the Medium-Term Expenditure Framework (MTEF) before new projects are allocated budgetary resources.

## **Budgeting for Municipalities**

34) The Municipal Managers will undertake the preparation of their annual budget proposals in compliance with Section 175 of the PFM Act 2012 and as guided by the contents of this Circular and will on the basis of the prescribed format attached in the appendices. The Town Manager will cause the budget to be approved by the Municipal Boards before their submission to the County Treasury within the stipulated time frames.

35) The Municipal budgets shall be in form of programme and sub programme approved by the County Treasury and shall include the current services budget representing the cost of maintaining the urban area at current levels as guided functions devolved from time to time as outlined in the Municipal Charter. The Municipal Manager shall ensure that the public is given an opportunity to participate in the preparation of the budget as outlined in the Second Schedule of the Urban and Cities Act.

## **Operationalization of Audit Committees**

36) Section 167 of the PFM Act 2012 provides for the establishment of an Audit Committee in each covered Entity. To ensure operationalization of these Audit Committees, County Treasury are to make adequate budget allocations to service the Committees in the County Executive.

## **Sector Working Hearings**

37) Sector hearings will be conducted for all Sector Working Groups between 4<sup>th</sup> – 8<sup>th</sup> November, 2019 as indicated in **Annex 6**. The Sector hearings provide the opportunity to ensure quality and also verify that programmes and projects outlined in the budget are in line with the CIDP and the sector proposals. In line with the Regulation 34 the County Treasury will ensure that all Heads of Departments participate fully at all hearings.

## **Budget Hearings**

38) Budget hearings would be organized for Departments/Entities as indicated in **Annex 7**. Departments/Entities must adhere to the timelines communicated as per the attached timetable. Departments/Entities are required to submit the following inputs which will form the basis of the discussions:

### **a) Compensation:**

- ✓ Payroll information
- ✓ Justification for compensation related allowances;

- ✓ Plans for promotion and implications on the budget; and
- ✓ New recruitments and implications on the budget/evidence of financial clearance.

**b) Goods and Services Expenditure**

- ✓ Details on key programmes and the cost implications

**c) Capital Expenditure**

- ✓ Details of all outstanding commitments as per **Annex 9**.
- ✓ List of multiyear projects, (disaggregated by fund source) contract sum, variations, status of implementation, payment to date and proposed allocation for 2020 and the medium term;
- ✓ New projects (cost of project and proposed allocation for the medium term); and

Departments /entities should submit hard copies of their inputs as stated above with reference to sector reports budget estimates generated from the Hyperion and power-point presentations to the Budget office (County Treasury), five working days before their scheduled hearings in hard and Soft copies.

**Departments/Entities Training on MTEF PBB and Budget Guidelines**

39) A training, as per **Annex 5** will be held for Departments/Entities to update officers on the constraints and additional information included in the Guidelines as well as emerging issues on compensation. The training will also highlight the linkage between budget and CIDP as well as the alignment annual development plan Indicators.

**Budget Submission/Approval**

40) Section 30(1)(a) of the PFM Regulations 2015 stipulates the time frame for submission of the initial estimate to the County Treasury in the month of January. The information submitted therefore should be accurate and reliable. In this respect and pursuant to Section 33(1) each Accounting Officer should cause their proposed budget estimates to be examined and reported on by the Internal Audit of the County Government before they are submitted to the County Treasury. The County Government Department shall re-adjust the submitted estimates after the approval of the County Fiscal Strategy Paper and submitted their estimates for financial year (N + 1) (N + 2) (N + 3) on 25<sup>th</sup> March, 2020. The sector Chairpersons are required to ensure that all activities of the SWG including Sector report draft budget proposals

are completed and submitted by 30<sup>th</sup> January, 2020 as provided in Section 30(1)(a) of the PFM Regulations 2015. The Sector report submitted to the County Treasury should include printed estimates for the current year, year (N) and two years (N + 2) (N + 3).

41) Budgets should be approved by CECs and Accounting Officers with respect to Departments and Municipal Boards and Municipal Managers in the case of Municipalities and subsequently submitted to County Treasury by 31<sup>st</sup> January, 2020. This is a requirement and mandatory in compliance with Section 30(6) that requires submission to the CEC Members of budget estimates.

### **Public Participation and Stakeholder Involvement**

42) Public participation and involvement of other stakeholders in the Medium-Term Budget process is essential and is a Constitutional requirement. Sub-sectors should made use of the existing stakeholders database while also identifying additional stakeholders within and without County Government Departments. The Sector Working Groups should ensure that its critical stakeholders are engaged in programme prioritization. The participation/ consultation processes should be documented for reference purposes.

### **CONCLUSION**

Accounting Officers, Municipal Managers should adopt cost effective measures in preparing the 2020/21-2022/23 budget to enable Government derive maximum results from the interventions currently being implemented in their respective Departments and Municipalities. In connection with the above, Departments and Municipalities should allocate adequate resources to key priority programmes and initiatives and avoid spreading resources thinly across programmes.

Heads of Departments and County Entities are urged to take ownership and lead the entire budget preparation process in order to ensure that all Government priority programmes are fully reflected within the expenditure ceilings provided for each covered Department/Entity. Department/Entities are to take note of PFM Regulations, 2015 and passage of Nakuru County Revenue Allocation Act 2018 and should be guided by the provisions of the Regulations and the act during the budget preparation process.

Finally, Accounting officers are required to ensure strict adherence to the 2019/20 – 2021/22 MTEF Budget guidelines and bring contents of this circular to the attention of all officers working under them.



**KENNEDY MOMANYI OMBATI**

**FOR: CEC – FINANCE AND ECONOMIC PLANNING**

**C.C. H.E The Governor**

**County Secretary & Head of Public Service**

**All CECs**

**The Clerk to the County Assembly**

**ANNEX I**  
**SECTOR COMPOSITION AND WORKING GROUPS FOR THE 2020/21 – 2022/23 MEDIUM TERM**

NAME OF SECTOR	SECTOR COMPOSITION
Agriculture, Rural and Urban Development (ARUD)	Agriculture, Livestock and Fisheries
	Land, Physical Planning and Housing
Energy, Infrastructure and ICT	Roads, Public Works and Transport
	Department of ICT & E – Government
General Economic and Commercial Affairs	Trade, Industry, Marketing and Tourism
Health	Health Services
Education	Department of Early Childhood Education
	Department of Vocational Training
Social Protection, Culture and Recreation	Department of Youth and Sports
	Department of Culture, Gender and Social Services
Environmental Protection, Water and Natural Resources	Water, Environment, Energy and Natural Resources
Public Administration, National/International Relations	Office of the Governor and Deputy Governor
	Finance and Economic Planning
	Public Service, Training & Devolution
	County Public Service Board
	Municipal Boards
	County Assembly

**ANNEX 2**  
**STRUCTURE, COMPOSITION, TERMS AND REFERENCES OF SECTOR WORKING GROUPS**

**1. The SWGs shall comprise the following:**

- 1.1 Chairperson – One Accounting Officer chosen by consensus by other Accounting Officers within the Sector.
- 1.2 Sector Convener – Appointed by the Chief Officer/County Treasury.
- 1.3 Sector Co-Convener – Appointed by the Accounting Officer line Department.
- 1.4 Technical Working Group – Appointed by the Sector Working Group.
- 1.5 A SWG Secretariat – Secretariat comprising of Technical Officers from the Treasury and the relevant Department making up a sector
- 1.6 Representative from the Private Sector.

**2. Terms of Reference for Sector Working Groups**

SWGs are expected to ensure that proposed programmes and projects are in line with the priorities of the Vision 2030, Medium Term Plan III, “Big Four” Agenda, CIDP and Governor’s Manifesto/4 Key Agenda. Specifically, the terms of reference for SWGs will be to:

- 2.1 Review Sector objectives and strategies in line with the overall goals outlined in the Vision 2030, MTP III, “Big Four” Agenda, CIDP, Governor’s Manifesto/4 Key Agenda.
- 2.2 Identify the programmes and the necessary policy, legal and institutional reforms required.
- 2.3 Approve list of projects to be included and funded.
- 2.4 Analyze cost implications of the proposed programmes, projects and policies for the MTEF period.
- 2.5 Prioritize Sector Programmes and allocate resources appropriately in accordance with an agreed criteria and prioritization.
- 2.6 Thoroughly analyze the baseline expenditure and remove all one-off expenditure for the previous years.
- 2.7 Identify programmes/projects that are of low priority in order to realize savings which should be directed to the “Big Four” Plan, Governor’s 4 Key Agenda.
- 2.8 Allocate resources only to projects that have been fully processed (i.e. feasibility study done, with detailed designs, necessary approvals and land secured). The SWGs should also pay attention to the estimated reequipments for each of the stages of project cycle.
- 2.9 Introduce mechanisms of efficiency savings in their budgets through reducing operating costs and non-service delivery activities.
- 2.10 Identify programmes and projects that may be funded under Public Private Partnership (PPP) arrangement.



- 2.11 The SWGs are expected to provide a detailed explanation for the rescheduling of projects which should include savings and financial implications of rescheduling projects and activities.
- 2.12 Coordinate activities leading to the development of sector reports and indicative Sector budget proposals.

## **ANNEX 3 SECTOR REPORT FORMAT**

### **COVER PAGE**

*(Indicate Sector Title and the Focus Period)*

### **TABLE OF CONTENTS**

*(Please ensure that Headings and Subheadings are identical to those in the report and should show each Chapter (1 to 7) showing logical sections and subsections using appropriate heading and numbering.)*

### **EXECUTIVE SUMMARY**

*(Summarize Key findings and recommendations under this section)*

### **CHAPTER ONE:**

#### **1.0 INTRODUCTION**

- 1.1 Background
- 1.2 Sector Vision and Mission
- 1.3 Strategic Goals/Objectives of the Sector
- 1.4 Sub Sector and their Mandates
- 1.5 Role of Sector Stakeholders

*(The introduction should briefly describe context; identify general subject; describe the problem or issue to be reported on; define the specific objective for the report; outline the scope of the report; and comment on any limitations of the report)*

### **CHAPTER TWO**

#### **2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2016/17-2018/19**

- 2.1 Review of Sector Programmes/Sub-Programmes/projects-Delivery of Outputs/ KPI/ targets (see **Table 1** on presentation of the information)
- 2.2 Expenditure Analysis
  - 2.2.1. Analysis of Programme expenditures (see **Table 2** on presentation of the information)
  - 2.2.2 Analysis of Programme expenditures by economic classification see **Table 3** on presentation of the information
  - 2.2.2 Analysis of Capital Projects (see **Table 4** on presentation of the information)
- 2.3 Review of Pending Bills
  - 2.3.1 Recurrent Pending Bills
  - 2.3.2 Development Pending Bills

## **CHAPTER THREE**

### **3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2020/21 – 2022/23**

- 3.1 Prioritization of Programmes and Sub-Programmes
  - 3.1.1 Programmes and their Objectives
  - 3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector (see **Table 5** on presentation of the information)
  - 3.1.3 Programmes by Order of Ranking
  
- 3.2 Analysis of Resource Requirement versus allocation by Sector:
  - 3.2.1 Sector Recurrent (see **Table 6a** on presentation of the information)
  - 3.2.2 Sector Development (see **Table 6b** on presentation of the information)
  - 3.2.3 Analysis of Resource Requirement by sub sector (see **Table 6c and 6d** on presentation of the information)
  - 3.2.4. Programmes and sub-programmes Resource Requirement (2020/21 – 2022/23) (see **Table 7** on presentation of the information)
  - 3.2.5 Programmes and sub-programmes Economic classification. (See **Table 8** on presentation of the information)
  
- 3.3 Resource Allocation Criteria.

## **CHAPTER FOUR**

### **4.0 CROSS-SECTOR LINKAGES**

## **CHAPTER FIVE**

### **5.0 EMERGING ISSUES AND CHALLENGES**

## **CHAPTER SIX**

### **6.0 CONCLUSION**

*This section should summarize the key findings of the report, as outlined in the discussion under the chapters 1-5 of the report. The conclusions should relate specifically to the report's objectives (as set out in the introduction); identify the major issues; be arranged in order of importance; be specific, and to the point; and be a list of numbered points*

## **CHAPTER SEVEN**

### **7.0 RECOMMENDATIONS**

*This section should outline future actions. The Recommendations should be action orientated, and feasible; Relate logically to the Conclusions; be arranged in order of importance; and be to the point*

### **REFERENCES**

*This section should list the sources referred to in the report*

### **APPENDICES**

*Appendices should contain information that is too complex to include in the report. You need to direct readers to this information, as in "Appendix A provides an overview of the Budget of Department X".*

**ANNEX 4**  
**PROGRAMME PERFORMANCE REVIEW**  
**(LIST OF TABLES)**

**Table 1: Sector Programme Performance Reviews**

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	
Programme									
SubProgramme									
XX 1									
XX 2									

**Table 2: Programme/Sub-Programme Expenditure Analysis**

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
<b>PROGRAMME 1:</b>						
Sub-Programme 1:						
Sub-Programme 2:						
<b>TOTAL PROGRAMME 1</b>						
Repeat as above for Programme 2, 3 etc.:						
<b>TOTAL PROGRAMME.....</b>						
<b>TOTAL VOTE.....</b>						

**Table 3: Programme Expenditure Analysis by Economic Classification**

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
<b>PROGRAMME 1:</b>						
<b>Current Expenditure:</b>						
Compensation Of Employees						
Use Of Goods And Services						
Grants And Other Transfers						
Other Recurrent						
<b>Capital Expenditure</b>						
Acquisition Of Non-Financial Assets						
Capital Grants To Governmental Agencies						
Other Development						
<b>TOTAL PROGRAMME 1</b>						
Repeat as above for Programme 2, 3 etc.:						
<b>TOTAL PROGRAMME.....</b>						
<b>TOTAL VOTE.....</b>						

**Table 4: Analysis of Performance of Capital Projects**

CAPITAL PROJECTS IN THE MINISTRY/DEPARTMENT		
<b>PROJECT 1:</b>		Location:
Contract Date:	Contract Completion Date:	Expected Completion Date:
Contract Cost:	Expected Final Cost:	
Completion Stage 2016/17 (%):	Completion Stage 2017/18 (%)	Completion Stage 2018/19 (%):
Budget Provision 2016/17:	Budget Provision 2017/18:	Budget Provision 2018/19:
Provide a brief overview of the specific needs to be addressed by the project.		
Repeat as above for Projects 2, 3 etc.		

**Table 5: Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector.**

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2018/19	Actual Achievement 2018/19	Baseline 2019/20	Target 2020/21	Target 2021/22	Target 2022/23
Name of Programme Outcome									
SP 1.1									
SP 2									
...etc.									

**Table 6a: Analysis of Resource Requirement versus Allocation – Recurrent**

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION									
		Approved	REQUIREMENT				ALLOCATION		
Sector Name		2019/20	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
<b>Vote and Vote Details</b>	<b>Economic Classification</b>								
xxx1	Compensation Of Employees								
	Use Of Goods And Services								
	Grants And Other Transfers								
	Other Recurrent								
<b>TOTAL</b>									

**Table 6b: Analysis of Resource Requirement versus Allocation – Development**

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION									
		Approved	REQUIREMENT				ALLOCATION		
Sector Name		2019/20	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
<b>Vote and Vote Details</b>	<b>Description</b>								
xxx1	Acquisition Of Non-Financial Assets								

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
Sector Name		2019/20	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
	Capital Grants To Governmental Agencies							
	Other Development							
<b>TOTAL</b>								

Table 6c: Analysis of Resource Requirement by Sub-Sector – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
MINISTRY/ DEPARTMENT		2019/20	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
<b>Vote and Vote Details</b>	<b>Economic Classification</b>							
xxx1	Compensation Of Employees							
	Use Of Goods And Services							
	Grants And Other Transfers							
	Other Recurrent							
<b>TOTAL</b>								

Table 6d: Analysis of Resource Requirement by Sub-Sector – Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT			ALLOCATION		
MINISTRY/ DEPARTMENT		2019/20	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
<b>Vote and Vote Details</b>	<b>Description</b>							
xxx1	Acquisition Of Non-Financial Assets							
	Capital Grants To Governmental Agencies							
	Other Development							
<b>TOTAL</b>								

Table 7: Analysis of Resource Requirement by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2020/21			2021/22			2022/23		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1:									
Sub-Programme 1:									

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2020/21			2021/22			2022/23		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub-Programme 2:									
<b>TOTAL PROGRAMME 1</b>									
<b>Repeat as above for Programme 2, 3 etc.:</b>									
<b>TOTAL PROGRAMME.....</b>									
<b>TOTAL VOTE.....</b>									

**Table 8: Programme and Sub-Programmes Allocation by Economic Classification**

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
<b>PROGRAMME 1:</b>						
<b>Current Expenditure:</b>						
Compensation Of Employees						
Use Of Goods And Services						
Grants And Other Transfers						
Other Recurrent						
<b>Capital Expenditure</b>						
Acquisition Of Non-Financial Assets						
Capital Grants To Governmental Agencies						
Other Development						
<b>TOTAL PROGRAMME 1</b>						
<b>SUB PROGRAMME 1:</b>						
<b>Current Expenditure:</b>						
Compensation Of Employees						
Use Of Goods And Services						
Grants And Other Transfers						
Other Recurrent						
<b>Capital Expenditure</b>						
Acquisition Of Non-Financial Assets						
Capital Grants To Governmental Agencies						
Other Development						
<b>SUB TOTAL SP 1</b>						
<b>Repeat as above for all programmes and Sub programmes.....</b>						
<b>TOTAL PROGRAMME.....</b>						
<b>TOTAL VOTE.....</b>						



**ANNEX 5**  
**CAPACITY BUILDING ON MTEF PROGRAMME BASED BUDGET AND SECTOR REPORTS**  
**(14<sup>TH</sup> – 18<sup>TH</sup> OCTOBER, 2019)**

DATE	TIME	SECTOR	SUB SECTOR
MONDAY	9.00am-11.00am	Energy, Infrastructure and ICT	Roads, Public Works and Transport
	11.30am-1.30pm	Energy, Infrastructure and ICT	ICT and E-Government
	2.30pm-4.30pm	Education	Early Childhood Education and Vocational Training
TUESDAY	9.00am-11.00am	Environment Protection, Water and Natural Resources	Water, Environment, Energy and Natural resources
	11.30am-1.30pm	General Economics and Commercial Affairs	Trade, Tourism, Industry and Cooperatives
	2.30pm-4.30pm	Social Protection, Culture and Recreation	Social Services, Culture, Youth and Sports
WEDNESDAY	9.00am-11.00am	Agriculture, Rural and Urban Development	Agriculture, Livestock and Fisheries
	11.30am-1.30pm	Agriculture, Rural and Urban Development	Lands, Housing and Physical Planning
	2.30pm-4.30pm	Health	Health Services
THURSDAY	9.00am-11.00am	Public Administration and International/National Relations	Public Service, Training and Devolution
	11.30am-1.30pm	Public Administration and International/National Relations	County Public Service Board
	2.30pm-4.30pm	Public Administration and International/National Relations	Municipal Boards
FRIDAY	9.00am-10.30am	Public Administration and International/National Relations	Office of the Governor & Deputy Governor
	11.00am-12.30pm	Public Administration and International/National Relations	Finance and Economic Planning
	12.30am-2.00pm	Public Administration and International/National Relations	County Assembly

**ANNEX 6**  
**REVIEW OF DRAFT SECTOR REPORT PROPOSALS**  
**(4<sup>TH</sup> – 8<sup>TH</sup> NOVEMBER, 2019)**

DATE	TIME	SECTOR	SUB SECTOR
MONDAY	9.00am-11.00am	Environment Protection, Water and Natural Resources	Water, Environment, Energy and Natural resources
	11.30am-1.30pm	General Economics and Commercial Affairs	Trade, Tourism, Industry and Cooperatives
	2.30pm-4.30pm	Social Protection, Culture and Recreation	Social Services, Culture, Youth and Sports
TUESDAY	9.00am-11.00am	Agriculture, Rural and Urban Development	Agriculture, Livestock and Fisheries
	11.30am-1.30pm	Agriculture, Rural and Urban Development	Lands, Housing and Physical Planning
	2.30pm-4.30pm	Health	Health Services
WEDNESDAY	9.00am-11.00am	Energy, Infrastructure and ICT	Roads, Public Works and Transport
	11.30am-1.30pm	Energy, Infrastructure and ICT	ICT and E-Government
	2.30pm-4.30pm	Education	Early Childhood Education and Vocational Training
THURSDAY	9.00am-11.00am	Public Administration and International/National Relations	Public Service, Training and Devolution
	11.30am-1.30pm	Public Administration and International/National Relations	County Public Service Board
	2.30pm-4.30pm	Public Administration and International/National Relations	Municipal Boards
FRIDAY	9.00am-10.30am	Public Administration and International/National Relations	Office of the Governor & Deputy Governor
	11.00am-12.30pm	Public Administration and International/National Relations	County Assembly
	12.30pm-2.00pm	Public Administration and International/National Relations	Finance and Economic Planning
	2.00pm	Plenary / Way Forward	

**ANNEX 7**  
**BUDGET HEARINGS ON MTEF PROGRAMME BASED BUDGET**  
**(10<sup>TH</sup> - 14<sup>TH</sup> FEBRUARY 2020)**

DATE	TIME	DEPARTMENT
MONDAY	9.00am-11.00am	Roads, Public Works and Transport
	11.30am-1.30pm	Education, Vocational Training, ICT and E-Government
	2.30pm-4.30pm	Water, Environment, Energy and Natural resources
TUESDAY	9.00am-11.00am	Trade, Tourism, Industry and Cooperatives
	11.30am-1.30pm	Youth, Culture, Gender, Sports and Social Services
	2.30pm-4.30pm	Health Services
WEDNESDAY	9.00am-11.00am	Agriculture, Livestock and Fisheries
	11.30am-1.30pm	Lands, Housing and Physical Planning
	2.30pm-4.30pm	Public Service, Training and Devolution
THURSDAY	9.00am-11.00am	County Public Service Board
	11.30am-1.30pm	Nakuru Municipal Board
	2.30pm-4.30pm	Naivasha Municipal Board
FRIDAY	9.00am-11.00am	Office of the Governor & Deputy Governor
	11.30am-1.30pm	Finance and Economic Planning

**ANNEX 8**  
**FORMAT FOR PRESENTATION OF PROGRAMME-PERFORMANCE BASED BUDGETS (PBB)**

**VOTE NO:**

**VOTE TITLE:**

Total expenditure summary 2020/21 and projected estimates for 2021/22 and 2022/23.

The estimates of the amount required in the year ending 30<sup>th</sup> June 2021 for salaries and expenses and Capital expenses of the ..... including .....

**Part A. Vision**

**Part B. Mission**

**Part C. Strategic Objective**

*List all the programmes and their strategic objectives. Please note that each programme must have only one objective which must be linked to the Department strategic plans and the CIDP (2018-2022).*

**Part D. Performance Overview and Background for Programmes**

*(The Performance Overview and Background for selected programmes including; a brief description of Mandate; expenditure trends; major achievements based on planned outputs for the previous funding period; constraints and challenges in implementing the budget: Major services/Outputs expected to be achieved in the MTEF Period 2020/2021-2022/2023).*

**Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2020/2021-2022/2023**

<b>Programme</b>	<b>Delivery Unit</b>	<b>Key Outputs</b>	<b>Key Performance Indicators</b>	<b>Actual Achievement 2018/2019</b>	<b>Target (Baseline) 2019/2020</b>	<b>Target 2020/2021</b>	<b>Target 2021/2022</b>	<b>Target 2022/2023</b>
<b>PROGRAMME 1: (Name of Programme)</b>								
<b>Outcome: (Each programme should have one outcome)</b>								
SP1.1								
SP1.2								
Etc...								
<b>PROGRAMME 2: (Name of Programme)</b>								
<b>Outcome: (Each programme should have one outcome)</b>								
SP2.1								
SP2.2								
Etc.....								
<i>Repeat for all programmes</i>								

Part F. Summary of Expenditure by Programmes and Sub Programmes 2020/2021-2022/2023 (Ksh. Millions)

Sub Programme (SP)	Approved Estimates 2018/2019	Actual Expenditure 2018/2019	Baseline Estimates 2019/20	Estimates 2020/21	Projected Estimates	
					2021/2022	2022/2023
<b>Programme 1: (State the name of the programme here)</b>						
SP 1.1						
SP 1.2						
<i>Etc...</i>						
<b>Total Expenditure Prog 1</b>						
<b>Programme 2: (State the name of the programme here)</b>						
SP 2.1						
SP 2.2						
<i>Etc...</i>						
<b>Total Expenditure Prog 2</b>						
<b>Total Expenditure of Vote</b>						

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

Expenditure Classification	Approved Budget 2018/19	Actual Expenditure 2018/19	Baseline Estimates 2019/20	Estimates 2020/21	Projected Estimates	
					2021/2022	2022/2023
<b>Current Expenditure</b>						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Expenses						
<b>Capital Expenditure</b>						
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
<b>Total Expenditure of Vote</b>						

**Part H. Summary of Expenditure by Programme, Sub Programme and Economic Classification (Ksh. Million)**

Expenditure Classification	Approved Budget 2018/19	Actual Expenditure 2018/19	Baseline Estimates 2019/20	Estimates 2020/21	Projected Estimates	
					2021/2022	2022/2023
<b>Programme 1:</b>						
<b>Current Expenditure</b>						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
<b>Capital Expenditure</b>						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>Total Expenditure Prog 1</b>						
<b>Sub-Programme 1:</b>						
<b>Current Expenditure</b>						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
<b>Capital Expenditure</b>						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>Total Expenditure (SP1.1)</b>						
<b>Sub-Programme 2:</b>						
<b>Current Expenditure</b>						
Compensation to Employees						



Expenditure Classification	Approved Budget 2018/19	Actual Expenditure 2018/19	Baseline Estimates 2019/20	Estimates 2020/21	Projected Estimates	
					2021/2022	2022/2023
Use of Goods and Services						
Current Transfers Govt. Agencies						
Other Recurrent						
<b>Capital Expenditure</b>						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>Total Expenditure (SP 1.2)</b>						
<b>Etc .....</b>						
<b>Repeat for each programme and sub programme</b>						
<b>Total Budget</b>						

## ANNEX 9

### PROJECT DETAILS FORM FOR FY2020/21

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Actual Cumulative Expense up to 30th June 2020 (b)	Outstanding Project Cost as at 30th June 2020 (a)-(b)	Allocation for 2020/21 Budget	
					Start Date	Expected Completion Date			Equitable	Conditional Grant
	Programme: .....									
	Sub Programme: .....									
	<b>SUB TOTAL</b>									
	Programme: .....									
	Sub Programme: .....									
	<b>SUB TOTAL</b>									
	<b>TOTAL</b>									

**ANNEX 10  
RETIREES FOR FY2020/21**

SNO	PAYROLLNUM	IDNUM	SURNAME	FIRSTNAME	OTHERNAMES	PAYGROUP	JOB GROUP	SCALEPOINT	INCRMONTH	BIRTHDATE	TOTAL EARNINGS	SAVINGS
	<b>TOTAL</b>											

## ANNEX 11

### **BUDGET CALENDAR FOR FINALIZATION OF FY2019/20 MTEF BUDGET PROCESS**

	<b>ACTIVITY</b>	<b>RESPONSIBILITY</b>	<b>DEADLINE</b>
<b>1</b>	<b>Performance Review and Strategic Planning</b>	<b>County Treasury</b>	July-Aug 2019
	1.1 Develop strategic plans	<b>Departments</b>	"
	1.2 Prepare Annual Development Plans	"	"
	1.3 Expenditure review	"	"
	1.4 Preparation of Annual Work plans	"	"
<b>2</b>	<b>Develop and Issue County Budget Guidelines</b>	<b>County Treasury</b>	30th Aug 2019
<b>3</b>	<b>Annual Development Plan submitted to County Assembly</b>	<b>County Treasury</b>	1st Sept. 2019
<b>4</b>	<b>Launch of Sector Working Groups</b>	<b>County Treasury</b>	5th Sept. 2019
<b>5</b>	<b>Determination of Fiscal Framework</b>	<b>Macro Working Group</b>	15th Sept. 2019
	5.1 Estimation of Resource Envelop	<b>County Treasury</b>	"
	5.2 Determination of policy priorities	"	"
	5.3 Preliminary Resource allocation to Sectors, Assembly & Sub Counties	"	"
	5.4 Draft County Budget Review and Outlook Paper (CBROP)	"	20th Sept. 2019
	5.5 Submission and approval by County Executive Committee	"	30th Sept. 2019
	5.6 Tabling of CBROP to County Assembly	"	9th Oct. 2019
	5.7 Capacity building on MTEF Programme Based Budget and Sector Reports	"	14th-18th Oct 2019
<b>6</b>	<b>Preparation of County Budget Proposals</b>	<b>Line Ministries</b>	
	6.1 Draft Sector Report	Sector Working Group	25th Oct. 2019
	6.2 Submission of Draft Sector Report to County Treasury	Sector Working Group	31st Oct. 2019
	6.3 Review of draft Sector Report Proposals	Macro Working Group	4th-8th Nov 2019
<b>7</b>	<b>Stakeholders/Public Participation</b>	<b>Treasury/Departments</b>	November 2019
<b>8</b>	<b>The 2019/2020 Supplementary Budget</b>		
	8.1 Develop and issue guidelines on the 2019/20 Revised Budget	County Treasury	November 2019
<b>9</b>	<b>Draft Budget Estimates/ County Fiscal Strategy Paper (CFSP)</b>	<b>Macro Working Group / Departments</b>	
	9.1 Submission of Draft Budget Estimates and Final Sector Reports	Departments	31st Jan. 2020
	9.2 Public sector hearings on CFSP 2020	Macro Working Group	4th-7th Feb. 2020
	9.3 Budget hearings on Draft Budget Estimates	Macro Working Group	10th-14th Feb. 2020
	9.4 Submission of Draft CFSP & Debt Paper to County Executive Committee for approval	County Treasury	21st Feb. 2020
	9.5 Submission of CFSP to County Assembly for approval	County Treasury	28th Feb. 2020
	9.6 Submission of Debt Management Strategy Paper to County Assembly for approval	County Treasury	28th Feb. 2020

	<b>ACTIVITY</b>	<b>RESPONSIBILITY</b>	<b>DEADLINE</b>
<b>10</b>	<b>Preparation and approval of Final Departments' Programme Budgets</b>		
	10.1 Issue final guidelines on preparation of 2020/21 County Budget	County Treasury	16th March, 2020
	10.2 Public Participation for identification of Ward based projects	County Treasury	16th – 20th, March 2020
	10.3 Submission of Departmental Budget proposals to County Treasury	Line Departments	31st March, 2020
	10.4 Consolidation of the Departmental Budget Estimates and uploading to IFMIS Hyperion System	County Treasury	10 <sup>th</sup> – 24th April, 2020
	10.5 Submission of Original Budget Estimates for County Government to County Assembly	County Treasury	30th April, 2020
	10.6 Review of Original Budget Estimates by Departmental Committees	County Assembly	22nd May, 2020
	10.7 Report on Original Budget by Budget and Appropriations Committee (County Assembly)	County Assembly	24th May, 2020
<b>11</b>	11.1 Preparation of Annual Cashflow	County Treasury	8th-12th June 2020
	11.2 Submission of Annual Cashflow to Controller of Budget	County Treasury	15th June, 2020
	11.3 Submission of Appropriation Bill to County Assembly	County Treasury	15th June, 2020
	11.4 Resolution of County Assembly on Estimates and Approval	County Treasury	25th June, 2020
	11.5 Budget Statement	County Treasury	25th June, 2020
	11.6 Appropriation Bill Passed	County Assembly	30th June, 2020