



**REPUBLIC OF KENYA
COUNTY GOVERNMENT OF NAKURU
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING**



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COUNTY TREASURY CIRCULAR NO. 05/2025

TO: All Accounting Officers/Chief Officers
Clerk, County Assembly of Nakuru
Secretary, County Public Service Board
Solicitor, Office of the County Attorney
Manager, City & Municipality Board
NAKURU COUNTY

RE: **GUIDELINES FOR PREPARATION OF FINANCIAL 2026/2027 AND THE MEDIUM-TERM BUDGET**

A) PURPOSE

- 1) These guidelines are issued in accordance with Section 128 of the Public Financial Management Act, 2012, to provide guidelines and procedures for budget preparation in the 2026/27-2028/29 Medium Term Expenditure Framework (MTEF) period. The guidelines apply to all County Government Departments, Entities, City and Municipalities Boards and the County Assembly.
- 2) The Guidelines provide information on the following: -
 - ❖ Annual programme performance reviews.
 - ❖ Background and assumptions of the FY 2026/27 and the Medium-Term Budget;
 - ❖ Budget Structure and Content;
 - ❖ Focus of the 2026/2027 – 2028/2029 MTEF Budget;
 - ❖ Institutional Framework, key timelines and requirements for key activities for the budget preparation process;
 - ❖ Prioritization and costing of the programme and projects;
 - ❖ Public participation and Stakeholder engagement in the budget process.

B) BACKGROUND

❖ Background and assumptions of the FY 2026/27 and the Medium-Term Budget

- 3) The FY2026/27 and Medium-Term Budget is being prepared within the context of a global economy that faces significant challenges due to rising trade barriers, financial tightening, and policy uncertainties, which threaten growth prospects. Earlier trade restrictions reversing could stimulate growth and mitigate inflationary pressures. Kenya's economy is expected to recover in 2025, with growth forecasts between 4.8% and 5.3%. This positive outlook is supported by a strong agricultural and manufacturing sector, favourable weather boosting agricultural productivity, a robust service industry, macroeconomic stability, ongoing public investment, and high business confidence.
- 4) Kenya's economic outlook faces both external and domestic risks. Globally, trade tensions, financial market volatility, and geopolitical conflicts could reduce Kenya's exports, tourism, and remittances, as well as raise the cost of essential commodities. In the domestic scene, extreme weather may impact agriculture, infrastructure, and food security. The National Government continues to monitor these risks closely and will take necessary measures to safeguard macroeconomic stability.
- 5) Given the expected limited resources that the economy is likely to generate under current economic contexts, County Departments/Entities are required to ensure that key programs are accommodated within the available resource envelope and ensure that focus is on the implementation of strategic priorities outlined in the Kenya Vision 2030's Medium-Term Plan IV (MTP 2023-2027) priorities, Governor's Manifesto and CIDP 2023-2027 as outlined in the ADP 2026/2027.
- 6) As outlined in the CIDP 2023-2027, the FY 2026/2027 budget will continue to be based on the following priority areas:
 - Completion of ongoing and stalled projects;
 - Creating an enabling environment for promoting private sector growth and faster growth of MSMEs;
 - Enhancing governance, transparency & accountability as well as efficiency and effectiveness in the delivery of public goods;
 - Expansion and operationalisation of the County's physical and social infrastructure;
 - Leveraging on growth in productive sectors of the economy, including agriculture, trade, manufacturing and services;
 - Mainstreaming/integration of cross-cutting issues in development planning, including green growth & green economy, sustainable development, climate

- change adaptation, Disaster Risk Reduction (DRR), SDGs and special interest groups;
- Operationalization of complete projects;
- Promotion of access to integrated, quality and affordable healthcare service.

C) SPECIFIC GUIDELINES

- ❖ **Institutional Framework, key timelines and requirements for key activities for the budget preparation process.**

Institutional Framework - Sectors, Sub Sectors and Working Groups

- 7) In line with the UN-Classification of the Functions of Government (COFOG), Departments performing closely related functions have been organized into Sectors. The Sector Working Groups (SWGs) are required to process the FY 2026/27 and Medium-Term Budget with a view to having a sector-wide approach to planning and budgeting. The eight Sectors at the County level are;
 - Agriculture, Rural and Urban Development (ARUD);
 - Energy, Infrastructure and ICT;
 - Environmental Protection, Water and Natural Resources;
 - Education;
 - General Economic and Commercial Affairs;
 - Health;
 - Public Administration, National/International Relations;
 - Social Protection, Culture and Recreation.

- 8) The mapping of Departments/Entities into Sectors is provided under **Annex 1** of this Circular. Respective Sector/Sub Sector Working Groups (SWGs) will be responsible for the formulation and prioritisation of Sector budget proposals. The structure, composition, terms and reference of Sector Working Groups is provided in **Annex 2** of this Circular.

Key timelines and requirements for key activities for the budget preparation process.

- 9) The specific timeframes as per the PFM Act, 2012 and Regulation 2015 in preparation, submission and approval of all statutory documents will be adhered to in preparation of MTEF budget period 2026/2027-2028/2029. To ensure all key budget/policy documents are submitted for approval by the County Executive and County Assembly within the stipulated timelines, all County Departments/Entities are required to execute key budget activities as provided in the Budget Calendar for FY 2025/2026, as summarised in **Annex 8**. The key budget documents include:
 - Annual Development Plan
 - County Budget Review and Outlook Paper (CBROP)
 - County Fiscal Strategy Paper

- Draft Departmental Budget Estimates
- Debt Management Strategy Paper
- Finance Bill
- Programme-Based Budgets and supporting details
- Quarterly Budget Progress Review Reports
- Sector/Sub Sector Reports

❖ Programme Performance Reviews (PPRs)

- 10) Accounting Officers are required to initiate actions for their Departments/Entities 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/outcomes after the implementation of the Medium-Term budgets 2022/23 – 2024/25. The Assessment should entail analysing the previous budgetary allocations, actual expenditure and achievement of outputs/outcomes.
- 11) The PPRs reports should provide both financial and non-financial indicators of performance for each programme and sub-programme. The report should provide progress of projects within a programme and sub-programme financed by own source revenue, equitable share, conditional grants or external partners. In addition, the review should focus on efficiency and effectiveness towards the achievement of programme outcomes. The guidelines and formats for undertaking Programme Performance Reviews are provided under **Annex 4** of this Circular. Accounting Officers should use past performance, commitments, and lessons learned to inform resource allocation decisions

Draft Sector Reports

- 12) This Programme Performance Reviews reports will be used as resource material in preparation of Sector reports. Sector review/hearings will be conducted for all Sector Working Groups in the month of November/December as indicated in Annex 8. The Sector hearings provide the opportunity to ensure quality reports and also verify that programmes and projects outlined in the budget are in line with the CIDP 2023-2027, ADP 2026/27 and the Sector proposals. All Departments are required to participate.

❖ FY 2026/27 Budget Structure and Content

- 13) The medium-term macroeconomic framework is informed by the following; The Kenya Vision 2030; Medium Term Plan IV (MTP 2023-2027); County Integrated Development Plan (CIDP 2023-2027); Governor's Manifesto (2023-2027); PFM Act 2012 and PFM (County Government) Regulations 2015 and the Nakuru County Revenue Allocation Act, 2018.

- 14) The overall strategic priorities for County development, as contained in the CIDP 2023-2027, is operationalization of complete projects and completion of ongoing projects/programmes, social economic recovery strategy & provision of safety nets; leveraging on growth in productive sectors of the economy including agriculture, trade, manufacturing and services; mainstreaming/integration of cross cutting issues in development planning including climate change adaptation, Disaster Risk Reduction (DRR), SDGs and special interest groups; promotion of access integrated, quality and affordable healthcare services; enhancing governance, transparency & accountability as well as efficiency and effectiveness in delivery of public good; creating enabling environment for promoting private sector growth and faster growth of SMEs; and expansion and operationalization of County Physical and social infrastructure.
- 15) County Departments and Entities are required to align their respective medium-term Development plans with the priorities of the Government. The respective Departmental/Entity's Annual Development Plan (ADP 2026-2027) will also serve as the basis for the preparation of the Departmental Annual Budget estimates.

❖ Focus of the 2026/2027 – 2028/2029 MTEF Budget

- 16) In FY 2026/2027, guided by the sectoral strategic goals, the County Government will continue to:
- Create a conducive environment for the development and growth of trade, industrialization, co-operatives and tourism;
 - Develop, maintain and manage transport infrastructure, cost-effective public buildings and other public works and a world-class ICT infrastructure that ensures availability, efficient, reliable and affordable ICT services;
 - Develop and promote the sports industry, affirmative action, cultural heritage, and creative industry for a socially inclusive, empowered, just and equitable society;
 - Facilitate the attainment of food security, sustainable land management and development of affordable housing and urban infrastructure;
 - Improve environment, natural resource management, water and sewerage services and enhance adoption of green energy within the County;
 - Promote prudent economic, good governance, financial and fiscal management accountability for growth and economic stability;
 - Provide quality ECD education and vocational training for all.
 - Reduce inequalities in health care services and reverse the downward trend in health-related outcomes in the County.

- 17) To ensure realization of the above, Accounting Officers and Convenors of Sector Working Groups (SWG) are urged to take leadership role in 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. Sectors will also be required to adequately prioritise and budget for their flagship/transformational projects outlined in the CIDP 2023-2027 and as prioritized in the ADP 2026/2027.

Legal and Regulatory Provisions for FY 2026/2027 Budget Preparation

- 18) Preliminary budget ceilings will be based on the County Budget Review and Outlook Paper (CBROP 2025) and shall be firmed up by the County Fiscal Strategy Paper (CFSP 2026). The National division of revenue vide Division of Revenue Act (DORA 2026) and County Allocation of Revenue Act (CARA 2025) shall be key determinants of the final County Equitable share of revenue.
- 19) The County Governments Additional Allocations Bill 2026 will also play a crucial role in determining the amount of grants (conditional & unconditional) that the County will benefit.
- 20) The County will continue to adhere to fiscal responsibility principles set out in the PFM Act 2012 and the enabling PFM (County Government) Regulations 2015. To this end, allocation to development expenditure will be pegged at a minimum of 30 percent of the total budget while striving to maintain wages and pending bills at sustainable levels.

Programme-Based Budgeting (PBB)

- 21) The Budget will continue to be presented by vote and programme in accordance with Section 12 of the Second Schedule of the PFM Act, 2012. Departments/Entities should also provide an update on key achievements and major deliverables, relating to the implementation of the projects/programmes of the 2022/23 – 2024/25 budgets, as well as projections for 2026/2027 – 2028/2029.
- 22) Programmes and sub programmes should be SMART and at high level as well as aligned to those in the CIDP. Departments should ensure that their programmes and sub programmes are not activity based but rather highlight the overall goal/objective to be achieved. New programmes proposed by the Departments must be approved by the County Treasury. The structure of both existing and new programmes should align with the mandates of the respective Department and correspond to the primary lines of service

delivery. SWGs should ensure that these alignments are maintained effectively to ensure consistency and coherence in County plans, budget and expenditure tracking.

- 23) Clearly defined performance indicators and targets shall be established for both outcomes and outputs, enabling effective tracking of progress and impact. All performance indicators must adhere to the CREAM principles, being Clear, Relevant, Economic, Adequate, and Monitorable to ensure they are results-oriented and actionable. Indicators and targets must reflect deliverables for which Departments, and Entities can be held accountable, reinforcing institutional responsibility and ownership

Preparation of 2025/2026 – 2027/2028 Budget Estimates

- 24) Department/Entity SWGs will continue to be responsible for the preparation and submission of Departmental/Entity's budget estimates to the County Treasury. Accounting Officers should ensure that all functions or activities undertaken by Departments are included and relevant programmes in particular areas should be taken into account 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) There are no cross-cutting activities or functions that are not assigned to a respective programme.
 - c) Each programme has a unique name that reflects an overall objective.
 - d) For the outcomes, Departments/Entities are expected to include international obligations adopted by the County. These include; indicators on Sustainable Development Goals (SDGs), green economy considerations, Disaster Risk Reduction, among others, which fall within their mandates.

❖ **Prioritization and costing of the programme and projects.**

CBROP and Indicative Budget Ceilings

- 25) The CBROP 2025 will provide baseline budget ceilings and should be used by Departments/Entities in estimating their draft budgets. The CFSP 2026 will firm up the final budget ceilings for purposes of finalizing the final draft MTEF Budget Estimates 2026/27 – 2028/29 to be submitted to the **County Assembly by 30th April 2026.**

Resource Mobilisation

- 26) To bridge funding gaps that exist in actualization of programmes/flagship projects as espoused in the CIDP 2023-2027, Departments/Entities should leverage on partnerships with Development partners and other relevant stakeholders who can plug in and bridge the existing gaps. Any commitments by partners should be brought to the attention of the County Treasury through the External Resource Mobilization Division. Departments/Entities are reminded that Contracts, Agreements, MOUs should first be reviewed and approved by the Office of the County Attorney before signing. Additionally, any such documents with any financial implications shall require approval by the County Treasury.
- 27) The focus of the County Government in the formulation of financing policy for the medium term will be to strike the right balance between local revenue mobilization for development and designing an attractive tax regime that promotes local and foreign investment. The County will continue to embrace technology in revenue management to reduce revenue leakages.

Entrenching Zero-Based Budgeting (ZBB) in PBB

- 28) The government is operating under a constrained fiscal environment and has adopted Zero-Based Budgeting (ZBB) to prioritize resource allocation based on program efficiency and necessity, rather than historical expenditure. All programs for the FY 2026/27 and the Medium Term must be justified while emphasizing efficiency, effectiveness, and economy. SWGs are tasked with re-evaluating existing programs using appropriate costing methods, prioritizing high-impact initiatives that support livelihoods, job creation, and economic recovery, while eliminating wasteful spending.

Costing of Programmes

- 29) The already developed costing tool in IFMIS budgeting module should be used to standardize budget estimation/baseline. The estimation/baseline should include budgetary requirements for implementation of ongoing policies, new approved policies, and verified pending bills. Accounting Officers must ensure activity costing aligns with the

detailed techniques provided in the baseline costing guidelines. The budget estimation/baseline, should cover both the recurrent and development requirements. The costing process is based on Zero Based Budgeting principles, emphasizing accuracy and accountability.

30) Departments/Entities shall use the following costing techniques/methods when estimating costs:

- Quantity Multiplied by Price - This approach necessitates the identification of quantities and the corresponding prices for each item. Departments must employ this calculation method, and a justification must be provided if an alternative method is used.
- Trend - This methodology should be employed when the multiplication of quantity by price is not applicable. It projects future trends based on historical expenditure patterns of the most recent years. The average annual rate of increase or decrease observed in the past is applied to subsequent years, assuming no significant deviations from historical trends are anticipated.
- Lump Sum - The lump sum method is applicable for small items to prevent computational overload. This approach involves maintaining the current year's cost for the item at a nominal level over the medium term. It is particularly useful when there is no reliable indication of future cost fluctuations, either increases or decreases.
- Ad Hoc - Expenditures allocated for specific interventions are typically not intended to cover other activities or ongoing projects. These costs should be calculated by multiplying the quantity of resources used by their unit price to ensure accurate financial accounting.

31) During the development of the budget baseline, Departments are mandated to utilize current market prices. The National Treasury will incorporate an inflation adjustment factor within the costing tool to account for the impact of inflation on prices, which can substantially influence the value of money over time. This approach ensures that budgeting and financial planning consider potential price fluctuations, thereby facilitating more precise cost estimations and informed decision-making.

Recurrent Budget Estimates

Personnel Emolument

32) Compensation to Employees is treated as a first charge/non-discretionary expense. Departments/Entities are to note that only personnel emoluments-related expenditures should be budgeted for under Compensation of Employees. Departments/Entities are required to adhere to the policy directive that staff strength should be kept at recommended levels, with a net increase not exceeding the agreed ceiling.

- 33) Departments/Entities should budget appropriately for recruitment, promotion, re-engagement and contract renewal/appointment. Replacement of staff will be subject to the number and cost of staff who have exited in the current year. This will also require confirmation of funding approval from the County Treasury before recruitment replacement into the County Public Service. Requests for new or vacant positions should be justified by organizational needs, service improvements, or new services, with all financial implications incorporated and should be as per the approved departmental organogram.
- 34) Replacement can only be made in the year an employee exits the payroll. Under no circumstances will the County Treasury approve financial clearance if budgetary provisions are not made. Evidence of exit must be attached to the letter requesting approval to utilise the savings for replacements.

Operations & Maintenance

- 35) Departments/Entities are to prepare the MTEF Budget using the Standard Chart of Accounts and within the tentative ceilings to be provided in the CBROP 2025. In budgeting for Operations and Maintenance, Departments/Entities should give top priority to their critical requirements and take note of the following:
- All Departments/Entities are required to budget appropriately for the non-discretionary expenditures and payment of rent and utilities especially in the case of electricity, water as well as Internet charges.
 - Total estimated costs for all utilities must be budgeted for, as well as any outstanding arrears. When determining utility costs, Departments should primarily use the (quantity x price) method, providing clear justification if alternative techniques are employed.
 - All requirements for operations and maintenance should be accurately costed, taking into consideration the past trends in expenditure and the current market rate.
 - All Departments are required to budget for their common use items, including General Office Supplies, Refined Fuels and Lubricants for Transport, Purchase of Computers, Printers and other IT Equipment, and Purchase of ICT networking and Communications Equipment. Departmental expenditures under the above votes will be subject to what the Department has budgeted for.

Budgeting for Capital Expenditure

- 36) The FY 2026/27 and Medium Budget will focus on completing ongoing and stalled projects to maximize benefits for citizens. Definitions for project status are provided in the PIM Regulations, 2022. SWGs must submit detailed reports on project progress, and Departments should evaluate stalled projects to identify viable ones and submit only their cost requirements to the County Treasury.
- 37) Departments/Entities are expected to give priority towards completion of ongoing projects and operationalization of complete projects as a first charge on their capital budget in compliance with Section 55 of PFM (County Government) Regulations 2015, and indicate the proposed funding sources for all projects.
- 38) New capital projects of Departments/Entities should be informed by the ADP 2026/2027, CIDP 2023-2027 and the projects that support the Governor's manifesto and MTP IV priorities in line with provisions in Section 125(1)(a) of the Public Financial Management Act, 2012. Departments and entities will be required to give priority to transformative; strategic and flagship projects prioritized in the above plans. Departments/Entities are to note that the prioritised projects within the MTEF shall be the basis for the capital expenditure discussions at the 2026/27 Budget Hearings.
- 39) Before a new project is included in the budget, Departments/Entities must ensure that: All precedent conditions are fulfilled including land acquisition; Detailed designs are completed and relevant approvals obtained where applicable; Detailed resource requirements including funding sources and Personnel to operationalize the project are planned for and the project's operation items and cost is identified and budgeted.
- 40) In adherence to Regulation 55 of the PFM (County Government) Regulations 2015, the following instructions are hereby issued:
- Departments/Entities requesting project funding should ensure that the projects have been prioritized in the Annual Development Plan (ADP 2026/27), taking into consideration the following criteria:
- a) Projects are aligned to the County and Sector development plans;
 - b) Projects that are 100 percent complete but have outstanding balances to be paid should be the first charge on the Department's/Entity's budget.
 - c) Projects financed through conditional grants but require counterpart funding.
 - d) Projects that require complementary works, equipment supply and some expansion works are prioritised and budgeted for.

- e) Where there are additional resources to take on new projects, Departments/Entities are also encouraged to invest in income-generating projects to expand their internally generated revenue base.
- Departments/Entities requesting 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.
 - Department/Entities with Conditional and Unconditional allocations in their budgetary ceilings must ensure the grants are reflected and accounted for within the appropriate programme and sub programme structure.

Projects with Counterpart Requirement and Performance for Results (PfR)

- 41) Projects with counterpart funding must be within the Government priorities, and all the requirements and supporting documentation for counterpart funding for each planned project must be forwarded to the County Treasury before committing funds. Departments/Entities are to ensure that Performance for Results (PfR) projects as well as Disbursement Linked Indicators (DLIs) are properly identified, prioritized and adequately funded. All allocations should be backed by the relevant financing agreements.

Multi-Year Expenditure Commitments

- 42) Departments/Entities are advised not to make multi-year commitments without complying with provisions of Regulations 55(1) 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 the City and Municipalities

- 43) The City and 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 do so based on the attached prescribed format in the appendices. The Managers will ensure that the budget has been approved by the City/Municipal Boards before their submission to the County Treasury within the stipulated time frames. The Managers shall carry out public participation during the preparation of the budget as outlined in the Second Schedule of the Urban and Cities Act. The County

Treasury will continue placing all ward projects that are fully within the jurisdiction of the city/municipality in the Municipalities/City budget after their identification.

Budget Submission/Approval

- 44) Section 30(1)(a) of the PFM Regulations 2015 stipulates the time frame for submission of the initial (draft) Departmental estimates to the County Treasury as the month of January. Further, after issuance of final ceilings, Departments will be required to revise their draft estimates to conform to the ceilings provided.
- 45) Departments/Entities should ensure that their budgets are first approved by respective CECMs with respect to Departments and Boards in the case of City, Municipalities and CPSB before submission to the County Treasury. 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 engagement in the budget process

- 46) The preparation of the FY 2026/27 and Medium-Term Budget must adhere to Constitutional and Legal provisions on public participation. Engaging stakeholders, i.e development partners, the private sector, community organizations, and local communities, is vital for transparency, accountability, and good governance.
- 47) Accounting Officers should ensure a consultative process that incorporates stakeholder input, with documentation of engagements and consideration of stakeholder contributions to budget proposals. The SWGs should identify their critical stakeholders, including Development Partners and engage them in programme prioritization. The participation/consultation processes should be documented for reference purposes.
- 48) The County held public participation in the month of August 2025 for the identification of ADP 2026/2027 priorities in all 11 Sub Counties. The County will further hold public hearing on sectoral proposal that will inform the CFSP 2026 which is expected to incorporate the priorities identified in the ADP, further a public participation for the Finance Bill 2026 will be undertaken, the County will also undertake public participation exercise for identification of Ward based development projects for FY 2026/2027 across all the 55 Wards.

D) CONCLUSION

Sector Chairpersons are advised to ensure the timely completion of all SWG activities, including the preparation of Sector Budget Proposals. Accounting Officers should adopt cost-effective measures in preparing the 2026/27 – 2028/29 budget to enable the Government to derive maximum results from the interventions currently being implemented in their respective Departments and Entities.

Adequate resource allocations to key priority programmes and initiatives, as highlighted in the County development plans, are vital. Heads of Departments and County Entities must take ownership and lead the entire budget preparation process to ensure that all Government priority programmes are fully incorporated within the expenditure ceilings provided for each Department/Entity.

Strict adherence to the 2026/27 – 2028/29 MTEF Budget Guidelines, timelines is paramount as it ensures a smooth budget preparation process. Accounting Officers/Chief Officers are required to bring the contents of this Circular to the attention of all Officers working under them.

A handwritten signature in blue ink, consisting of a stylized 'S' followed by 'I', 'R', 'I', 'B', 'E', 'N', 'J', 'O', 'G', 'U'.

S. IRIBE NJOGU

CECM – FINANCE AND ECONOMIC PLANNING

C.C. H.E. The Governor
County Secretary & Head of Public Service
All County Executive Committee Members
Hon. County Attorney
Chairpersons, Urban Boards/Entities

ANNEX I

SECTOR COMPOSITION AND WORKING GROUPS FOR THE 2026/27 – 2028/29 MEDIUM TERM

NAME OF SECTOR	SECTOR COMPOSITION
Agriculture, Rural and Urban Development (ARUD)	Agriculture, Livestock, Fisheries and Veterinary Services
	Lands, Physical Planning, Housing and Urban Development
	Nakuru City
	Naivasha Municipality
	Gilgil Municipality
	Molo Municipality
Energy, Infrastructure and ICT	Infrastructure
	ICT & e-Government and Public Communication
General Economic and Commercial Affairs	Trade, Cooperatives and Tourism
Health	Health Services
Education	Early Childhood Education
	Vocational Training
Social Protection and Recreation	Youth, Sports, Gender, Social Services and Inclusivity Culture
Environmental Protection, Water and Natural Resources	Water, Energy, Environment, Natural Resources and Climate Change
Public Administration and International Relations	Office of the Governor and Deputy Governor
	Finance and Economic Planning
	Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance
	County Public Service Board
	Office of the County Attorney
	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 Accounting Officer in the line Department to facilitate coordination and policy alignment across the sector.
- 1.3 Sector Co-Convener – Planning/Budget Officer seconded from County Treasury to the line Department to support strategic planning and integration of development priorities into the budget
- 1.4 Technical Working Group – Appointed/Constituted by the SWG to provide subject-matter expertise and technical support in programme formulation and implementation.
- 1.5 A SWG Secretariat – Appointed by individual Accounting Officers to assist in the coordination, documentation, and follow-up of Sector activities.
- 1.6 Development Partner Representatives- Included to ensure alignment with donor-supported initiatives and promote collaborative financing and technical assistance
- 1.7 Private Sector Representatives- Engaged to provide insights on market dynamics, innovation, and investment opportunities relevant to Sector priorities.

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 IV, CIDP 2023-2027, Governor's Manifesto/Key Agenda and the CIDP 2 End Term Review Report. 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 IV, CIDP, and the Governor's Manifesto/Key agendas.
- 2.2 Identify the programmes and the necessary policy, legal and institutional reforms required.
- 2.3 Approve the list of projects to be included and funded.
- 2.4 Analyse 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 agreed criteria and prioritization.
- 2.6 Thoroughly analyse the baseline expenditure and remove all one-off expenditure for the previous years.
- 2.7 Identify programmes/projects that are of low priority to realize savings which should be directed to the Governor's 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 and be cognizant of the estimated cost for the projects.
- 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 Strategies on off-budget resource mobilisation initiatives towards financing their flagships and sector/subsector financing gaps
- 2.12 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.
- 2.13 Coordinate activities leading to the development of sector reports and indicative Sector budget proposals.

ANNEX 3

SECTOR REPORT FORMAT

COVER PAGE

(Indicate Sector Title, Sub 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 headings and numbering.)

ABBREVIATIONS

(List all abbreviations used in the Report)

EXECUTIVE SUMMARY

(Summarise 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 the context; identify the 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 2022/23-2024/24

- 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
 - 2.2.3 Analysis of Capital Projects (see **Appendix 1** and **Appendix 2** 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 2026/27 – 2028/29

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 4** on presentation of the information)

3.1.3 Programmes by Order of Ranking

3.2 Analysis of Resource Requirement versus Allocation by Sector/Sub Sector:

3.2.1 Sector/Sub Sector Recurrent (see **Table 5a** on presentation of the information)

3.2.2 Sector/Sub Sector Development (see **Table 5b** on presentation of the information)

3.2.3 Programmes and sub-programmes Resource Requirement (2026/27 – 2028/29) (see **Table 6a** on presentation of the information)

3.2.4 Programmes and sub-programmes Resource Allocation (2026/27 – 2028/29) (see **Table 6b** on presentation of the information)

3.2.5 Programmes and sub-programmes Economic classification. (See **Table 7** 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, i.e. "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
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
Programme									
Sub Programme									
XX 1									
XX 2									

Table 2: Programme/Sub-Programme Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY PROGRAMME AND SUB PROGRAMME						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
PROGRAMME 1:						
Sub-Programme 1:						
Sub-Programme 2:						
TOTAL PROGRAMME 1						
Repeat as above for Programme 2, 3 etc.						
TOTAL PROGRAMME.....						
TOTAL VOTE.....						

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
PROGRAMME 1:						
Current Expenditure						
2100000 Compensation to Employees						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL PROGRAMME 1						
SUB PROGRAMME 1.1:						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
TOTAL SUB PROGRAMME 1.1						
Repeat as above for Programme 2, 3 etc.:						
TOTAL PROGRAMME						
TOTAL VOTE.....						

Table 4: Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector.

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme Outcome									
SP 1.1									
SP 2									
...etc.									

Table 5a: Analysis of Resource Requirement versus Allocation – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT				ALLOCATION	
Sector Name		2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Vote and Vote Details	Economic Classification							
xxx1	Current Expenditure							
	2100000 Compensation to Employees							
	2200000 Use of Goods and Services							
	2400000 Interest Payments							
	2600000 Current Grants and Other Transfers							
	2700000 Social Benefits							
	3100000 Acquisition of Non-Financial Assets							
	4100000 Acquisition of Financial Assets							
	4500000 Disposal of Financial Assets							
TOTAL								

Table 5b: Analysis of Resource Requirement versus Allocation – Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT				ALLOCATION	
Sector Name		2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Vote and Vote Details	Description							
xxx1	Non-Financial Assets							
	Capital Transfers Govt. Agencies							
	Other development							
TOTAL								

Table 6a: Analysis of Resource Requirement by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1:									
Sub-Programme 1:									
Sub-Programme 2:									
TOTAL PROGRAMME 1									
Repeat as above for Programme 2, 3 etc.:									
TOTAL PROGRAMME									
TOTAL VOTE									

Table 6b: Analysis of Resource Allocation by Programmes and Sub-Programmes

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme 1:									
Sub-Programme 1:									
Sub-Programme 2:									
TOTAL PROGRAMME 1									
Repeat as above for Programme 2, 3 etc.:									
TOTAL PROGRAMME.....									
TOTAL VOTE.....									

Table 7: Programme and Sub-Programmes Allocation by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
PROGRAMME 1:						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services						
2400000 Interest Payments						
2600000 Current grants and other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers Govt. Agencies						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Other development						
TOTAL PROGRAMME 1						
SUB PROGRAMME 1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 1						
Repeat as above for all programmes and Sub programmes.....						
TOTAL PROGRAMME.....						
TOTAL VOTE.....						

ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS (2024/2025)

PROJECT DESCRIPTION	LOCATION	CONTRACT DATE	COMPLETION DATE	ESTIMATED COST TO COMPLETION	CUMULATIVE BUDGET ALLOCATION	COMPLETION STAGE (%)	SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT
Programme:							
TOTAL							

Note: All HQ and Ward projects contained in the Supplementary I FY2024/2025 capital budget. Please sort them per Financial Year.

ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS (FY2013/14 – 2024/2025) CURRENTLY IN THE FY2025/26 BUDGET

PROJECT DESCRIPTION	LOCATION	CONTRACT DATE	ESTIMATED COST TO COMPLETION	CUMULATIVE BUDGET ALLOCATION	ACTUAL PAYMENT TO DATE	COMPLETION STAGE (%)	SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT	PROJECT STATUS (ONGOING/ ABANDONED)
Programme:								
TOTAL								

Note: Please sort them per financial year.

ANNEX 5
FORMAT FOR PRESENTATION OF PROGRAMME-PERFORMANCE BASED BUDGETS (PBB)

VOTE NO:

VOTE TITLE:

Total expenditure summary 2026/27 and projected estimates for 2027/28 and 2028/28.
The estimates of the amount required in the year ending 30th June 2026 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 (2023-2027).

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 2026/2027-2028/2029).

Part E. Summary of the Programme Key Outputs and Performance Indicators for FY 2026/2027-2028/2029

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
PROGRAMME 1: (Name of Programme)									
Outcome: (Each programme should have one outcome)									
SP1.1									
SP1.2									
Etc...									
PROGRAMME 2: (Name of Programme)									
Outcome: (Each programme should have one outcome)									
SP2.1									
SP2.2									
Etc.....									

Part F. Summary of Expenditure by Programmes and Sub Programmes 2026/2027-2028/2029 (KShs. Millions)

Sub Programme (SP)	Revised Estimates 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Target 2026/27	Target	
					2027/28	2028/29
Programme 1: (State the name of the programme here)						
SP 1.1						
SP 1.2						
Etc...						
Total Expenditure Prog 1						
Programme 2: (State the name of the programme here)						
SP 2.1						
SP 2.2						
Etc...						
Total Expenditure Prog 2						
Total Expenditure of Vote						

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

Expenditure Classification	Revised Estimates 2024/25	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Target 2026/27	Target	
					2027/28	2028/29
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers Govt. Agencies						
Other development						
Total Expenditure of Vote						

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

	Revised Estimates 2024/2025	Actual Expenditure 2024/25	Baseline Estimates 2025/26	Estimates 2026/27	Projected Estimates	
					2027/28	2028/29
Programme 1:						
Sub Programme 1.1:						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.1)						
Sub Programme 1.2:						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure (SP 1.2)						
Etc						
Total Budget						

ANNEX 6

PROJECT DETAILS FORM FOR FY2026/27

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	Programme:							
	Sub Programme:							
	SUB TOTAL							
	Programme:							
	Sub Programme:							
	SUB TOTAL							
	TOTAL							

ANNEX 7
RETIREES FOR FY 2026/27

SNO	PAYROLLNUM	IDNUM	SURNAME	FIRSTNAME	OTHERNAMES	PAYGROUP	JOB GROUP	SCALEPOINT	INCRMONTH	BIRTHDATE	TOTAL EARNINGS	SAVINGS
	TOTAL											

ANNEX 8

BUDGET CALENDAR FOR FINALIZATION OF FY 2025/26 MTEF BUDGET PROCESS

	ACTIVITY	RESPONSIBILITY	DEADLINE
1	Performance Review and Strategic Planning	County Treasury	July-Aug 2025
	1.1 Develop strategic plans	Departments	"
	1.2 Prepare Annual Development Plans	"	"
	1.3 Expenditure review	"	"
	1.4 Finalization of Annual Work plans	"	"
2	Develop and Issue County Budget Guidelines	County Treasury	30 th Aug 2025
3	Annual Development Plan submitted to County Assembly	County Treasury	30 th Aug 2025
4	Launch of Sector Working Groups	County Treasury	Sept. 2025
5	The 2023/2024 Supplementary Budget		
	5.1 Develop and issue guidelines on the 2025/26 Supplementary Budget	County Treasury	Sept. 2025
6	Determination of Fiscal Framework	Macro Working Group	18 th Sept. 2025
	6.1 Estimation of Resource Envelop	County Treasury	"
	6.2 Determination of policy priorities	"	"
	6.3 Preliminary Resource allocation to Sectors, Assembly & Sub Counties	"	"
	6.4 Draft County Budget Review and Outlook Paper 2025 (CBROP)	"	19 th Sept. 2025
	6.5 Submission and approval by County Executive Committee	"	30 th Sept. 2025
	6.6 Tabling of CBROP 2025 to County Assembly	"	7 th Oct. 2025
	6.7 Capacity building on MTEF Programme Based Budget and Sector Reports	"	Oct-25
7	Preparation of County Budget Proposals	Line Ministries	
	7.1 Draft Sector Reports	Sector Working Group	21 st Oct. 2025
	7.2 Submission of Draft Sector Reports to County Treasury	Sector Working Group	28 th Oct. 2025
	7.3 Review of draft Sector Reports Proposals	Macro Working Group	10 th - 14 th Nov. 2025
8	Stakeholders/Public Engagements	Treasury/Departments	Nov. 2025
9	Draft Budget Estimates/	Macro Working Group / Departments	
	County Fiscal Strategy Paper (CFSP)		
	9.1 Preparation and consolidation of County Personnel Budget	PSTD/County Treasury	12 th - 16 th Jan. 2026
	9.2 Sector Public Hearing and Public Participation on finalization of CFSP 2026	Macro Working Group	26 th - 30 th Jan. 2026
	9.3 Submission of Draft Budget Estimates and Final Sector Reports	Departments	30 th Jan. 2026
	9.4 Submission of Draft CFSP & Debt Paper 2026 to County Executive Committee for approval	County Treasury	20 th Feb. 2026
	9.5 Submission of CFSP 2026 to County Assembly for approval	County Treasury	27 th Feb. 2026

	ACTIVITY	RESPONSIBILITY	DEADLINE
	9.6 Submission of Debt Management Strategy Paper to County Assembly for approval	County Treasury	27 th Feb. 2026
	9.7 Consideration and approval of the CFSP 2026 by the County Assembly within 14 days after submission	County Assembly	13 th March. 2026
10	Preparation and approval of Final Departments' Programme Budgets		
	10.1 Issue final guidelines on preparation of FY 2026/27 County Budget	County Treasury	20 th March 2026
	10.2 Public Participation on the MTEF Budget proposal and identification of Ward based projects	County Treasury	23 rd – 27 th March 2026
	10.3 Submission of Departmental Budget proposals to County Treasury	Line Departments	31 st March 2026
	10.4 Consolidation of the Departmental Budget Estimates and uploading to IFMIS Hyperion System	County Treasury	1 st - 10 th April 2026
	10.5 Submission of Original Budget Estimates for County Government to County Executive	County Treasury	15 th April 2026
	10.6 Submission of Original Budget Estimates for County Government to County Assembly	County Treasury	30 th April 2026
	10.7 Review of Original Budget Estimates by Departmental Committees	County Assembly	May 2026
	10.8 Report on Original Budget by Budget and Appropriations Committee (County Assembly)	County Assembly	30 th May 2026
11	11.1 Preparation of Annual Cashflow	County Treasury	1 st - 5 th June 2026
	11.2 Submission of Annual Cashflow to Controller of Budget	County Treasury	12 th June 2026
	11.3 Submission of Appropriation Bill to County Assembly	County Treasury	17 th June 2026
	11.4 Resolution of County Assembly on Estimates and Approval	County Treasury	23 rd June 2026
	11.5 Budget Statement	County Treasury	24 th June 2026
	11.6 Appropriation Bill Passed	County Assembly	30 th June 2026