

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

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Our Ref: GMC/FIN/BGT.30/VOL.10 (13)

Date: 31st July 2026

COUNTY TREASURY CIRCULAR NO. 2/2026/27

- To;
1. County Secretary and Head of Public Service
 2. All County Executive Committee Members
 3. County Attorney
 4. Clerk-Makueni County Assembly
 5. All Accounting Officers

**RE: GUIDELINES FOR THE PREPARATION OF THE FINANCIAL YEAR 2027/28 – 2029/30
MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) BUDGET**

1.0. PURPOSE

1. Pursuant to Article 220 of Constitution of Kenya and Sections 125, 126, 128 and 129 of the Public Finance Management Act, 2012, the County Executive Committee Member for Finance is mandated to issue budget circular to all departments and SAGAs. The Budget Circular sets out clear, action-oriented instructions on roles, timelines, procedures and technical requirements for preparation and submission of the FY 2027/28 – 2029/30 Medium-Term Expenditure Framework (MTEF) budget for the County Government of Makueni. These guidelines apply to all County Departments, the Municipal Boards, Semi-Autonomous County Agencies and any other entity that receives or manages public resources on behalf of the County Government including hospitals and County Assembly.
2. The circular outlines the following:
 - a) Background and policy framework supporting the Medium Term Budget for 2027/28 – 2029/2030,
 - b) Institutional framework, procedures, process and timelines to guide the budget preparation process,
 - c) Prioritization process for programmes and projects,
 - d) Timelines and requirements for key activities in the budget preparation process,
 - e) Programme Performance Reviews (PPRs);
 - f) Framework for public participation in the budget making process,

- g) The format in which budget information and documents will be submitted and,
- h) Form and content of budget and costing of the programme and projects

2.0. BACKGROUND

3. The FY 2027/28 Budget Estimates will be the fifth and last budget to implement the 2023-2027 County Integrated Development Plan (CIDP) and the 15th budget prepared by the County Government since the inception in 2013.
4. The County's 2027/28–2029/30 Medium-Term Budget is being prepared against the backdrop of the national fiscal and macroeconomic outlook set out in National Treasury Circular No. 16/2026, including moderating global growth, elevated commodity price volatility and a constrained overall resource envelope. Accounting Officers should note that these external conditions have a direct bearing on the size and timing of the Equitable Share and Conditional Allocations that the County relies on to finance the bulk of its budget.
5. Makueni County contributed 1.1 percent to the national Gross Domestic Product (GDP), according to the Gross County Product (GCP) 2024 report. The GCP increased from KShs 136.06 Billion in 2022 to KShs 151.124 Billion in 2023, marking an 11 percent growth. This significant increase was primarily driven by an 18 percent growth in the agriculture sector, attributed to above-normal rainfall during the March-April- May and October-November-December seasons. Makueni's GCP per capita stood at KShs 144,991, which is below the national average of KShs 291,770. From 2019 to 2023, Makueni experienced an average annual growth rate of 3.8 percent, while the national rate was 4.6 percent.
6. In FY 2026/27, the County budget is financed mainly through the Equitable Share (73 percent), County Own Source Revenue – OSR (16 percent) and Conditional Allocations from loans and grants (11 percent). Given continued fiscal consolidation at the national level, departments should not assume automatic growth in the Equitable Share and must place greater emphasis on strengthening OSR mobilization and prioritizing high-impact programmes. The County has continued to record improvements in service delivery under the County Integrated Development Plan (CIDP) III, whose theme, “**A resilient economy for sustainable development,**” will continue to anchor the FY2027/28 budget together with the Bottom-Up Economic Transformation Agenda (BETA) priorities as devolved to county functions.
7. The County Medium Term Expenditure Framework for FY 2027/28 – FY 2029/30 will be guided by the overarching Development philosophy of *'Wauni wa Kwika Nesa na Ulungalu'*, which translates to ‘the passion to serve with integrity. The development focus will be enhanced access to potable water, improved agricultural production and food security, enhanced access to universal healthcare, development of urban infrastructure, automation of government services, procedures and innovation and mobilization of resources through strategic partnerships.

3.0. ASSUMPTIONS UNDERPINNING THE FY2027/28 AND MEDIUM-TERM FISCAL FRAMEWORK

8. The Medium-Term Fiscal Framework underpinning allocations for FY2027/28–2029/30 adopts the following parameters, unless otherwise revised by subsequent County Treasury guidance:
- a) The Gross County Product will grow by at least 5 percent over the medium term
 - b) The total county revenue will rise to 7 per cent of the GCP in FY 2026/27
 - c) All projected revenue from the National Government and development partners will be received on timely basis.
 - d) Own Source Revenue projections to be fully realized per year over the medium term;
 - e) Recurrent expenditure maintained within sustainable limits relative to total revenue, consistent with the fiscal responsibility principles in Section 107 of the PFM Act, 2012;
 - f) Compensation to Employees aimed to reduce to below 35 percent of total county revenue;
 - g) Development expenditure to be maintained at not less than 30 percent of the total county budget, in line with the fiscal responsibility principles.

4.0. IMPLEMENTATION OF FY 2026/27 BUDGET

9. The FY 2026/27 budget focuses on the County Government's transformational development agenda. Accounting officers are advised to fast track project implementation to ensure project completion and payments are made before end of fourth quarter. In order to avoid pending bills being carried forward, departments are advised to adhere to the approved County work plan, procure and implement projects by end of third quarter and process payments by **30th June 2027**.

5.0. CASH FLOW MANAGEMENT IN FY 2027/28

10. In the Financial Year 2027/28, the County Government will manage the cash flow as follows;
- a) Based on each department's cash flow projections, the County Treasury will establish quarterly expenditure ceilings for recurrent expenditure, and Accounting Officers will be required to plan their activities and operate within these ceilings.
 - b) Spending on discretionary operation and maintenance items will be pegged on the level of Own Source Revenue collected, and therefore departments will be required to actively support revenue-mobilization efforts.
 - c) Authority to Incur Expenditure (AIE) will be released quarterly, contingent on each department or entity demonstrating the revenue it has actually mobilized, in accordance with Section 109 of the PFM Act, 2012.
 - d) Only payments that are properly supported and justified by the requesting departments will be processed as requisitions from the County Revenue Fund (CRF).

6.0. THE SPECIFIC GUIDELINES

11. The following are the specific guidelines to be followed in the preparation of FY 2027/2028 and the Medium Term Budget proposals

6.1 POLICY FRAMEWORK SUPPORTING THE MEDIUM TERM DEVELOPMENT BUDGET PROPOSALS

12. The theme for the FY 2027-28 CADP will be "Consolidating development gains through resilient, inclusive and accountable service delivery". The theme signifies County Governments resolve to speed up the implementation of development programmes that will improve the socio-economic well-being of residents while ensuring that development is inclusive, resilient to emerging challenges, sustainable and delivered through transparent, accountable and citizen-centered governance. It underscores the County's focus on consolidating the gains made under the CIDP 2023–2027 by investing in county key sectors to enhance livelihoods and achieve sustainable development.
13. The theme emphasizes that the County should not only complete planned investments but also ensure it delivers measurable improvements in the lives of Makueni residents while laying a strong foundation for the next County Integrated Development Plan.

6.2 INSTITUTIONAL FRAMEWORK TO GUIDE THE BUDGET PREPARATION PROCESS

14. The Medium-Term Budget will continue to implement CIDP III and align county priorities with BETA pillars as devolved to the County: agricultural transformation, MSME development, housing and settlement, universal healthcare and the digital superhighway, alongside county enablers such as water, urban infrastructure, roads and climate resilience. Given the constrained resource envelope, the County will pursue a prudent fiscal strategy that protects priority development spending, strengthens OSR mobilization through the Makueni Revenue Automation platform, rationalizes non-essential recurrent expenditure and improves expenditure control across all departments and entities.
15. The County Government is committed towards linking policies, plans and budgets by strengthening the Sector Working Groups (SWGs) and the Budget Implementation Committees (BICs) which are key players in the budget process. The County will establish and operationalize Public Investment Management Unit, which shall be the focal point for public investment management as guided by Regulation 10 of the Public Finance Management (Public Investment Management) Regulations, 2022. Departments are required to ensure full participation in the sector working groups and budget implementation committees as this will be the avenue for resource bidding in the budget process.
16. Accounting Officers are directed to strengthen Budget Implementation Committees and ensure quarterly budget implementation reports are submitted to county Treasury by the 15th day after the end of each quarter as provided in section 166 of the PFMA, 2012. The BICs together with the Sector Working Groups shall be responsible for formulation and prioritization of sector

budget proposals, and sector reports, which will be the basis of preparing the budgets. The composition and the Terms of Reference for the Sector Working Groups and Departmental Budget Implementation Committees is attached in **Annex 1(a) and 1(b)**.

17. The County Sector Working Groups (CSWGs) are expected to ensure that the proposed programs are in line with the priorities outlined in 2023-2027 CIDP and the FY 2027/28 Annual Development Plan. All CSWGs are expected to support the projects/ programmes appraisals to determine the scope, costs, effectiveness, beneficiaries, impact and intended coverage. The appraisal report format is attached as **Annex 2**.
18. The Sector Chairpersons shall ensure all activities including the preparation of sector reports and sector budgets are coordinated and completed within the given timelines. The Sector budget proposals should reach the County Treasury by **15th January 2027**. The Budget Implementation Committee chairpersons should ensure timely preparations and submission of their reports, which will inform the sector budget proposals. The format for the Sector and Budget Implementation Reports are attached in **Annex 3(a) and 3(b)**.

6.3 BUDGET STRUCTURE AND CONTENT

A. Programme Based Budget (PBB)-Programme Design and Performance Framework

19. The County budget will continue to be presented by Vote and Programme in accordance with the PFM Act, 2012 (cap 412A), section 129(1) (b) (v) and Regulations. The structure of programmes should align with the mandates of the respective departments and agencies and correspond to the primary lines of service delivery. Sector working groups should ensure that these alignments are maintained effectively as follows:

a) Smart Programmes Outcomes and Outputs

20. The programme outcomes and outputs must be Specific, Measurable, Achievable, Realistic and Time- Bound (SMART) while ensuring clarity of purpose and are feasible for implementation. Proposals to create new programmes or materially revise programme structures require prior written approval to the County Treasury.

b) Performance indicators and targets

21. The SGWs should ensure that the defined performance indicators and targets are well established for both programmes/projects outcome and outputs enabling effective tracking of progress and impact.

c) CREAM Criteria for indicators

22. All indicators must adhere to the CREAM Principles, which are Clear, Relevant, Economic, Adequate and Monitorable. This will ensure that the indicators are result oriented and actionable.

d) Accountability of departments and agencies

23. The indicators and targets shall reflect deliverables for which departments and agencies will be held accountable and responsible thus reinforcing institutional responsibility and ownership.

e) Budgeting for cross cutting issues

24. Cross cutting issues will be systematically assigned to appropriate programmes within departments and county agencies to ensure integrated delivery and avoid duplication. On Climate Change, departments and SAGAs must identify and tag climate-related expenditure for tracking. For Gender, Children and Persons with Disability: In line with Articles 53 and 54 of the Constitution, departments and SAGAs must identify and tag interventions addressing gender equality, children's rights and disability inclusion within their FY2027/28 budget proposals.
25. On Public Participation, in line with Articles 174 and 201 of the Constitution and the PFM Act, 2012, Accounting Officers must ensure meaningful public participation at Sub Ward and Ward level, with inputs documented and reflected in budget prioritization.
26. Each programme should be confined to one department or agency and all functions mapped to respective programmes. There should be no duplication of programmes or names across departments. If multiple programmes exist, an additional programme should be established to account for overhead costs related to administration and support services that cannot be assigned to a specific programme. The format for presentation of Programme Based Budgets is indicated in **Annex 5**.

B. DEVELOPING ROLLING THREE-YEAR MEDIUM-TERM BUDGET ESTIMATES

27. The County government will appropriate the budget on an annual basis. However, the budget planning process will incorporate projections of expenditure and revenues for the subsequent two outer years. Accounting officers are advised that the expenditures ceilings for the future years remain binding in accordance with the Public Finance Management Regulations (County Governments), 2015.
28. Sector Chairpersons must ensure SWG activities are completed in line with the County Budget Calendar. Sector Budget Proposals must be submitted to the County Treasury in the prescribed format which must be complete, signed by the respective Accounting Officer and accompanied by all annexes and supporting documentation. Submissions must include: finalized Programme Performance Reviews and sector prioritization memoranda; completed Programme-Based Budget templates with outputs, indicators and targets; costed baselines for personnel, goods and services, transfers and development projects; project concept notes and schedules for all development proposals; and evidence of public participation.

29. All Semi-Autonomous Agencies including Municipalities and Authorities shall submit their approved budget proposals by their boards a month earlier for review and feedback before consolidation.
30. The County Treasury will review submissions and provide feedback through the SWGs. Accounting Officers must respond to queries within the specified timelines to facilitate consolidation and submission of the statutory documents to the County Executive Committee and the County Assembly

6.4 PRIORITIZATION OF PROGRAMMES AND ALLOCATION OF RESOURCES

A. Prioritization of 3rd generation CIDP 2023-27.

31. The Financial Year 2027/28 and the medium term budget will be aligned with the third generation CIDP 2023-27. The CSWGs must compressively review all the departmental and agencies FY 2026/27 and the medium term budgets and ensure prioritization and allocation of budgetary resources to areas that enhance productivity and support the implementation of 2023-27 CIDP.
32. The following guidelines will be followed by the CSWGs in prioritization and allocation of resources.
- i. Linkage of the programme and projects priorities of the 2023-27 CIDP
 - ii. Linkage of programmes to mitigation and adaptation of climate change;
 - iii. Completion of ongoing projects, phased and viable stalled projects;
 - iv. Degree to which a programme creates jobs, reduces poverty and achieves the core mandates of the departments and agencies and
 - v. Cost effectiveness, efficiency, and sustainability of the programme.

B. Entrenching Zero Based Budgeting in PBB

33. The County has adopted Zero-Based Budgeting (ZBB) principles within the PBB framework to ensure allocations are driven by current priorities and demonstrated programme efficiency rather than historical baselines. Accounting Officers must ensure all costing applies the Quantity × Price method where possible, trend analysis for recurring items without definable units, lump-sum allocations only for minor items, and ad hoc estimation solely for one-off interventions. The costed budget baseline must be submitted to the County Treasury by **15th January 2027**.

I. Costing techniques

34. Departments and agencies shall use the following methods when estimating costs: -
- i. Quantity * price (primary method)
 - ii. Trend analysis (historical expenditure projections)
 - iii. Lump-sum for minor items and
 - iv. Ad hoc for one-off interventions

II. Computing the budget baseline

35. During the development of the budget baseline, departments and agencies are mandated to utilize the current market prices with provision of an inflation adjustment factor to account for the impact of inflation on the prices. This approach ensures that the budgeting and financial planning consider potential price fluctuations, thereby facilitating more precise cost estimations and informed decision-making.

III. Key Costing Components

a) Compensation to Employees

36. The fiscal responsibility principles as outlined in the PFM Act, 2012 and the public finance management regulations (county governments) 2015 require that compensation to employees shall not exceed 35% of the total revenue. All personnel emoluments allocations must be documented in the integrated personnel payroll data system. Any changes in personnel remunerations shall be supported by the salaries and remuneration commission guidelines subject to availability of funds.
37. Departments and agencies are tasked with identifying personnel contracts ending in FY 2027/28 and the Medium term and estimate the gratuities payable in the fiscal year 2027/28. Such gratuities should be included in the MTEF personnel budget estimates. The personnel budget estimates will be informed by **Human Resource Integrated System (HRIS) data**.
38. Departments and agencies will be required to submit the following in regard to the compensation of employees:
- i. The number of personnel, both permanent and contractual as at 1st July 2026
 - ii. Expected number of officers to retire by 30th June 2027.
 - iii. The expected timing for filling approved funded positions
 - iv. Annual financial implications of the above

b) Use of Goods and services

39. The CSWGs must thoroughly review and scrutinize departmental and agencies requirements to control growth of the recurrent budgets. They should ensure that all expenses for goods and services are accurately estimated and justified. Each allocation should be accompanied by supporting documents such as contracts, service agreements and demand notes.
40. Departments shall accurately estimate the costs of all utility items such as electricity, water, security, and cleaning services including any outstanding arrears. While determining the utility costs, Accounting Officers should primarily use the (quantity * price) method or provide clear justification if alternative costing techniques are employed. Other non-discretionary items such as rent costs among others must be accurately accounted by the respective accounting officers.

c) Other Mandatory Expenditures

41. All accounting officers must scrutinize all other mandatory expenditures within their jurisdiction and assess the associated requirements.

d) Appropriation in Aid(AIA)

42. County Departments and Agencies will be required to submit data on actual AIA collections and respective expenditures for the financial years 2024/25 all through to 2025/26 and projections for the FY 2027/28 and the medium term.

e) Development Expenditure

i. Preparation, Appraisal and approval of new projects

43. The County departments and agencies must adhere to PIM Regulations, 2022 while preparing, carrying out appraisal and approval of projects prior to their inclusion in the budget. Accounting officers must assess the cost of capital projects and prioritize them based on realistic implementation plans.

ii. Public Private Partnership Projects

44. County Departments and agencies are encouraged to consider alternative financing options for new projects, including Public Private Partnerships (PPPs) as guided by the PPP unit of the National Treasury. Departments implementing donor or nationally- financed programmes which require counter funding must ensure County counterpart funding is fully budgeted and supported by the relevant financing or grant agreements.

iii. Ongoing and Stalled Projects

45. The FY 2027/28 and the Medium Term will focus on completing all ongoing and phased projects to maximize benefits to the citizens. The CSWGs must submit detailed reports on projects progress based on the projects status provided in the PIM Regulations, 2022. All departments and agencies will be required to evaluate the stalled projects to identify viable ones and submit their costs requirements to the County Treasury.

iv. County Flagship Projects

46. The county departments and agencies will develop concept notes for key capital projects and submit the to the County Treasury. The flagship projects will be consolidated and submitted to the County Executive Committee for review. Only high impactful projects will be considered.

6.5 BUDGET PREPARATION PROCESS

47. The budget process involves preparation of key policy documents for approval by County Executive Committee and the County Assembly. The budget process will commence upon issuance of this circular up to the time the County Assembly shall approve the 2027 Finance

Bill. The following policy documents will require to be prepared and approved within the timeframes outlined in the Public Finance Management Act, 2012 and Public Finance Regulations (County Governments), 2015:

- a) The 2027/28 County Annual Development Plan(CADP)
- b) The 2026 County Budget Review and Outlook Paper (CBROP);
- c) Sector Budget Proposals;
- d) The 2027 County Fiscal Strategy Paper (CFSP)
- e) The 2027/28 County Medium Term Debt Management Strategy Paper (CMTDMSP)
- f) Programme Based Budgets and supporting details;
- g) The Appropriation Bills & Acts; and
- h) The 2027 Finance Bill.

48. To facilitate the finalization and approval of the above policy documents and Bills within the stipulated timelines, Accounting Officers are required to strictly undertake the activities outlined in the Budget Calendar within the set timeframes. The timeframes for delivery of the Policy Documents, reports, and relevant Bills are as per attached schedule in **Annex 4**.
49. The Accounting Officers to the County Departments and entities must submit the FY 2027/28 Budget Estimates in line with the provisions of section 125 of the PFMA, 2012 and the Public Finance Management Regulations (County Governments) 2015.
50. The submitted budget estimates will be presented to the county resource allocation panel as provided for in the Public Finance Management (Public Investment Management) Regulations, 2022. The panel sittings will improve on the linkage between the county policies; development plans the budgets and ensure that the whole of government approach is embraced in budget formulation and implementation. The panel would enhance transparency, accountability, prudent use of public resources, and public participation in the county government.

6.6 PREPARATION OF BUDGET IN THE NEW INTEGRATED FINANCIAL MANAGEMENT AND INFORMATION SYSTEM (IFMIS) BUDGETING MODULE

51. The FY 2027/28 and Medium Term Budget estimates will be prepared and submitted to the County Treasury by departments and agencies in the Integrated Financial Management and Information System (IFMIS) budgeting module.

6.7 PROGRAMME PERFORMANCE REVIEW

52. Programme Performance Reviews (PPRs) are essential to effective programme- performance budgeting. Accounting Officers are directed to evaluate their respective departmental progress towards set outcomes based on the 2024/25 to FY 2026/27 budgets, analyzing both financial and non-financial performance. Departments should also use past performance, commitment and lessons learnt to inform resource allocation decisions. Programme performance reviews (PPRs) will be the basis for resources bidding in the FY 2027/28 MTEF budget. The format and guidelines for the preparation of the PPRs are as provided within **Annex 3A** of this circular.

6.8 MOBILIZATION OF RESOURCES

53. There has been a tremendous growth of receipts from national government and county own source revenue since FY 2013/14. The total revenue has grown from KShs. 4.5 billion in 2013/14 to KShs. 11.42 Billion in 2026/27. Despite the increase, the County resource basket over the years has not been adequate to fund service requirements by the citizens. Therefore, departments are advised to adopt technology and innovation in service delivery, pursue public private partnerships and external resource mobilization to bridge the resource gaps.
54. The County has been unable to meet its own source revenue targets from ordinary revenue streams over the years and will employ following strategies to raise revenue;
- a) Implement instalment payment for licenses to ease the burden on the one off payment which has impended compliance by some of the customers,
 - b) Incentivize of customers who pay early through introduction of discounts on the prescribed fee for licenses,
 - c) Implement half yearly and quarterly license for new customers,
 - d) Designate revenue champions from amongst the leadership of business community especially the markets committees to enhance level of compliance,
 - e) Institute a performance based facilitation for own source revenue mobilization where good collectors are incentivized to collect more, and
 - f) Create an online self-customer service portal to enable customers register and pay for their business licenses obligations with ease

6.9 KEY POLICY AREAS

55. The FY 2027/28 Budget will be the fifth and last budget in implementing the CIDP 2023-2027 "resilient economy for sustainable development". The budget will be guided by FY 2027-28 CADP that highlights the importance of strengthening the communities towards self-reliance, while placing the people at the centre of development as agents of transformation.
56. The theme for the FY 2027-28 CADP will be "**Consolidating development gains through resilient, inclusive and accountable service delivery**". The theme signifies County Governments resolve to speed up the implementation of development programmes that will improve the socio-economic well-being of residents while ensuring that development is inclusive, resilient to emerging challenges, sustainable and delivered through transparent, accountable and citizen-centered governance. It underscores the County's focus on consolidating the gains made under the CIDP 2023–2027 by investing in county key sectors to enhance livelihoods and achieve sustainable development.
57. The theme emphasizes that the County should not only complete planned investments but also ensure it delivers measurable improvements in the lives of Makueni residents while laying a strong foundation for the next County Integrated Development Plan. Specifically, the CADP will endeavour to:
- i. Prioritize completion of high-impact and ongoing projects.
 - ii. Enhance efficiency and effectiveness in public service delivery.
 - iii. Promote equitable access to quality services across all wards.

- iv. Strengthen climate resilience and disaster preparedness.
- v. Support enterprise development, job creation and household income growth.
- vi. Improve governance through transparency, accountability and citizen engagement.
- vii. Integrate crosscutting issues such as gender equality, youth empowerment, disability inclusion and climate change in county development.

6.10 PUBLIC PARTICIPATION AND STAKEHOLDER INVOLVEMENT

58. The preparation of the FY 2027/28 budget and the Medium-Term budget will comply with constitutional and legal requirements for public participation. Effective stakeholder engagement is crucial for ensuring transparency, accountability, and good governance. All Accounting Officers should facilitate a consultative process that incorporates stakeholder input, with thorough documentation of interactions and consideration of contributions to budget proposals. The budget development process requires the collective involvement of various stakeholders, each fulfilling a distinct and complementary role.
59. Public participation, along with the involvement of other stakeholders, is essential and constitutionally mandated in the budget-making process. The County Sector Working Groups (CSWGs) should identify and engage key stakeholders, including development partners, to prioritize programs effectively. The CSWGs must clearly demonstrate stakeholder engagement in their reports and budget proposals.
60. To enhance the participatory process for FY 2027/28, the following measures will be implemented:
- a) Automating the budget participatory process and feedback mechanisms through e-questionnaires.
 - b) Mapping all projects undertaken by the County Government, and development partners to facilitate public participation and ensure equitable distribution of projects.
 - c) Providing technical support to communities to help them prioritize high-impact projects.
 - d) Strengthening development committees through capacity building.
 - e) Improving the connection between development committees and CSWGs.
 - f) Developing an annual Public Participation Plan.

6.11 PROJECTS DEVELOPMENT AND SUSTAINABILITY

61. In FY 2027/28, The County will continue to focus on high impact programmes and projects at the ward and headquarter level. This will be through;
- a) Promoting one government approach in planning and budgeting
 - b) Enhancing project and programme conceptualization before budgeting
 - c) Ensure all ongoing and phased projects are completed and are sustainable
 - d) Setting clear development outcomes to be realized within the medium term.

7.0. EFFICIENT PUBLIC SERVICE DELIVERLY

62. The County Government exists to deliver services to citizens promptly and efficiently. Accounting Officers are accordingly urged to strengthen their service delivery systems,

ensuring that services meet community needs and remain decentralized for easy access.

8.0. CONCLUSION

63. To facilitate finalization and approval of the statutory documents within the stipulated timelines, Accounting officers are required to strictly undertake the outlined activities in this budget calendar within the set frames. Any other additional information shall be provided in due course as the need arises and as would be requested by the various stakeholders.
64. Finally, Accounting Officers are required to ensure adherence to these guidelines and to bring contents of this circular to the attention of all officers working under them including Directors and Heads of County Government agencies under their departments.
65. The County Treasury remains available to provide clarifications and technical support. Queries may be directed to the County Treasury, Budget and Economic Planning Department, through the official County channels.



DAMARIS MUMO KAVOI

**COUNTY EXECUTIVE COMMITTEE MEMBER- FINANCE, PLANNING,
BUDGET & REVENUE AND HEAD OF COUNTY TREASURY**

Cc.

1. H.E the Governor
2. H. E the Deputy Governor
3. Hon. Speaker, Makueni County Assembly
4. Chairperson-County Public Service Board (CPSB)
5. Chairperson-Makueni County Executive Audit Committee
6. Chairperson-Wote Municipality
7. Chairperson-Emali-Sultan Hamud Municipality
8. Chairperson – Mbooni-Kee Municipality
9. Chairperson-Makueni County Sand Conservation and Utilization Authority
10. Chairperson-Makueni County Fruit Development and Marketing Authority
11. Chairperson- Makueni Rural Water Board (MARUWAB)

ANNEX 1(a): COMPOSITION AND TERMS OF REFERENCE FOR THE COUNTY SECTOR WORKING GROUPS (CSWGS)

COMPOSITION OF SECTOR WORKING GROUPS

No	Sector	Departments/Agencies
1	Water, Sanitation, Environment & Natural Resources	a) Water, Sanitation and Irrigation b) Makueni Rural Water Board(MARUWAB) c) Environment & Climate Change and Mining, d) Sand Authority
2	Agriculture and Rural Development	a) Agriculture, Livestock, Fisheries and Cooperatives Development b) Makueni County Fruit Developing And Marketing Authority
3	Transport, Infrastructure ,Public Works Energy And ICT	a) Roads, Transport, Works & Energy, Urban Development & Housing, b) ICT
4	Health Services	Health Services
5	Social Protection, Education And Recreation	a) Education and internship b) Youth, Sports, Gender, Children, & Social Services
6	General Economic And Commercial Affairs	Trade, Marketing, Industry, Culture and Tourism
7	Lands And Urban Development	a) Lands and Urban Development b) Wote Municipality c) Emali-Sultan Hamud Municipality and d) Kee- Mbooni Municipality
8	Devolution Sector	a) Office of The Governor b) County Attorney c) County Secretary d) Finance and Socio Economic Planning e) Devolution, County Administration, Participatory Development & Public Service, f) County Public Service Board(CPSB), g) County Assembly

The sector working groups are composed of the following:

- Chairperson-one Chief Officer chosen by consensus by other chief officers within the sector
- Sector convener appointed by the CECM Finance, Planning, Budget and Revenue
- Sector co-convener appointed by the CECM Finance, Planning, Budget and Revenue
- Secretariat comprising of technical officers from the County treasury, directors and technical staff from the relevant departments making up a sector
- Other Stakeholders-Representatives of the National Government ministries, development partners, representatives of civil society organizations and the private sector

The terms of reference for sector working groups will be the following:

- Ensure proposed programmes and projects are in line with the priorities of CIDP 2023-27 and ADP 2026/27
- Coordinate the departmental reviews in accordance with the guidelines
- Identify & prioritize the programmes to be funded
- Identify projects to be funded under public private partnerships (PPP)
- Coordinate activities leading to the development of sector reports; programme based budgets, itemized budgets
- Undertake appraisals for proposed programmes and projects
- Analyze cost implications of the proposed programmes, projects and policies,
- Allocate resources to ministries, departments and agencies within the sector in accordance with the agreed criteria.

Roles and responsibilities of sector conveners and co-conveners

The sector conveners and co-conveners are responsible to the chief officer planning, budget and revenue and the sector chairpersons for overall guidance and oversight of the sector working group consultations for sound formulation of sector policies and budget priorities. Specifically, the conveners and co-conveners are expected to perform the following task;

- Brief the sector chair persons on the county SWG implementation plan

- ii. Ensure that CSWGs map out their key stakeholders and invite them to the sector consultative meetings
- iii. Assist CSWGs understand and adhere to the MTEF budget preparation guidelines
- iv. Ensure that CSWGs develop an action plan consistent with timelines set in the budget calendar and the CSWG implementation action plan
- v. Ensure that planned CSWGs programmes are anchored on the concept notes, ADP 2026/27, SDGs and Kenya vision 2030
- vi. Ensure that CSWGs develop and document a prioritization and resource allocation criteria which is consistent with the overall guidelines provided by county treasury
- vii. Ensure that programmes are well appraised, costed and have measurable performance indicators
- viii. Ensure ensuing MTEF policy priorities and budget are well informed by the previous performance of the sector/ministries through such instruments as annual progress reports, departmental programme performance review
- ix. Track the implementation of the CSWG planned activities and bring to the attention of the chairperson/treasury the challenges facing the exercise and recommended way forward
- x. Prepare and submit to CECM finance a bi-weekly status report on the preparation of the MTEF budget and Programme performance review that clearly identifies achievements /progress made, challenges, and proposed way forward
- xi. Coordinate the preparation of final sector presentation for public sector hearings
- xii. Fully participate in the **resource allocation panel** with a view of ensuring that policy priorities as agreed in the CSWGs are funded within the available resource envelope

ANNEX 1(b) COMPOSITION AND TERMS OF REFERENCE OF BUDGET IMPLEMENTATION COMMITTEES (BICS)

Composition of Budget Implementation Committees (BICs)

The BICs shall be constituted of departmental Chief Officers (Chairperson), Directors, Deputy /Assistant Directors, Departmental Accountants and Budget Officers/Economists/Statisticians (Secretary)

Terms of Reference for Budget Implementation Committees (BICs)

- i. To review and consider the annual work plan and procurement plan and approval of any changes to the initial work plan prepared
- ii. To review utilization of budget including donor funds allocated to the department/agency
- iii. To review and recommend reallocation of expenditures
- iv. To review and approve the submission of the expenditure returns, non-financial reports, pending bills and A-I-A returns and reports for the department/agency
- v. To participate in the County Sector Working Groups on plans and budgets
- vi. To advise the Accounting Officer on any challenges related to budget implementation
- vii. To prepare budgets for the department/agency in consultation with the Heads of Directorates, Units and Sections

ANNEX 2; PROJECT/PROGRAMME APPRAISAL TEMPLATE

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

Tel No.: 0795717885/0780717885

Email: finance@makueni.go.ke

info@makueni.go.ke

Web: www.makueni.go.ke

Makueni County
P.O. Box 78-90300,
MAKUENI

FY 2027/28 BUDGET

PROJECT/PROGRAMME APPRAISAL TEMPLATE

1. Project Identification			
Project Name:		Department/Sector:	
Status:			
Ward:	Sub-ward:	Village Cluster	Village
Which thematic area of the CIDP 2023-27 is the project/ program in?			
2. Project Justification			
Indicate the link of the project with county 2023-27 CIDP and ADP-2027/28 key thematic area-Explain/highlight how the project will deliver the program strategy?			
Project target Beneficiaries (Households)			
3. Project description			
Project Background: (inception; By who, when, available data supporting the project)			
Description/scope of work to be undertake (Activities)			
Activities and proposed timeline			
Expected Projected Outcome			
4. Cost Benefit Analysis			
Estimated cost/Bill of Quantities of the project (attach a breakdown of the overall budget)			
Summarize in priority order (what needs to be done first-up to the last item to operationalize the project)			
Availability of land and any other cost implications			
Key risks/environmental impact (Positive and negative; give details)			
5. Project sustainability and management			

Project ownership/handover arrangement; responsibility for operation/management and recurrent financing
6.Community Contribution in project implementation
What is the community contribution to the project?
7. Project Sustainability
What is required to ensure the project is sustainable (In order of priority)
Community Measures of ensuring project sustainability

Witnessed by: Community Members

No	Name	ID Number	Contact	Signature
1.				
2.				
3.				

Approved by: Government Officers

No	Name	Designation	Contact	Signature
1.				
2.				
3.				

ANNEX 3(a): COUNTY SECTOR WORKING GROUP REPORT FORMAT

TABLE OF CONTENTS

(Please ensure that headings and subheadings are identical to those in the report)

EXECUTIVE SUMMARY

(Restate conclusions for each section and summarize findings and recommendations under this section)

CHAPTER ONE: INTRODUCTION

- 1.1 Background
- 1.2 Sector Vision and Mission
- 1.3 Strategic goals/Objectives of the Sector
- 1.4 Sub-Sectors and their Mandate
- 1.5 Autonomous and Semi-Autonomous Government Agencies
- 1.6 Role of Sector Stakeholders

(The introduction should briefly set the context and identify the general subject; identify general subject; define the specific objective for the report; outline the scope of the report; and highlight any limitations or data gaps)

CHAPTER TWO: PROGRAMME AND PERFORMANCE REVIEW OF FOR FY 2022/23-2025/26

2.1 Review of sector Programmes Performance in terms of delivery of outcomes, outputs, KPIs and target attainment (summarise per table 2.1

Table 2.1analysis of programmes targets and actual targets 2

Programme	Delivery Unit	Key Output	Key Performance Indicator	Planned Targets				Achieved Targets				Remarks
				2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Name of programme outcome:.....												
SP .1												
SP .2												
etc.												

2.2 Expenditure trend analysis of approved Budget vs Actual Expenditure for FY 2022/23 to 2025/26 Summarize per table 2.2 to 2.6)

Table 2.2 Analysis of Recurrent Expenditure (KShs Million)

Sector:.....									
Economic Classification	Approved Budget Allocation				Actual Expenditure				
	2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26	
Compensation To Employees									
Other Recurrent									
Of Which									
Utilities									
Rent									
Insurance Contracted Guards And Cleaning Services									
Others specify									

NB. Briefly explain reasons for the deviations between approved expenditure and actual expenditure

Table 2.3 Analysis of Development Expenditure (KShs Million)

VOTE	Name of department/SAGA	Approved Budget Allocation				Actual Expenditure			
		2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26

NB. Briefly explain reasons for the deviations between approved expenditure and actual expenditure

Table 2.4 analysis of programme expenditure (KShs Million)

PROGRAMME	Approved Budget Allocation			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Programme 1						
Sub programme :1						
Sub programme :2						
Total programme						
Repeat as above for programme 2,3,etc						
TOTAL VOTE						

Table 2.5 Analysis by Category of Expenditure: Economic Classification (KShs Million)

Economic classification	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Programme 1						
Current expenditure						
Compensation of employees						
Use of goods and Services						
Other recurrent						
Capital expenditure						
Other development						
Total programme						
Repeat as above for programme 2,3 etc.						
Total Vote						

NB. Briefly explain reasons for the deviations between approved expenditure and actual expenditure

Table 2.6: analysis of SAGAs Recurrent Budget Vs Actual Expenditure (KShs Million)

Economic classification	Approved Budget				Actual Expenditure			
	2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26
Programme 1								
Current expenditure								
Compensation of employees								
Transfers								
Other recurrent								
Of which								
Utilities								
Rent								
Insurance Contracted Guards And Cleaning Services								
Others specify								

NB. Briefly explain reasons for the deviations between approved expenditure and actual expenditure

2.3 Capital Performance Analysis –Status and Outcomes of Capital Projects (Summarise as per Table 2.7)

Table 2.7 Performance Analysis of Capital Projects FY 2022/23 -2025/26 (KShs Millions)

Department/Agency																		Remarks
Project name	Project description	Project location	Total cost of the project	Timeline		FY 2022/23			FY 2023/24			FY 2024/25			FY 2025/26			
				Start date	Expected completion date	Approved budget	Cumulative Expenditure as at 30 th June 2023	Approved budget	Cumulative Expenditure as at 30 th June 2024	Completion status as at June 2024(%)	Completion status as at June 2024(%)	Approved budget	Cumulative Expenditure as at 30 th June 2025	Completion status as at June 2025(%)	Approved budget	Cumulative Expenditure as at 30 th June 2026	Completion status as at June 2026(%)	
Project 1																		
Repeat as above for projects 2,3 etc.																		
		NB: Under remarks column, provide a brief overview of the implementation progress including status and what the project intended to achieve																

2.4 Pending Bills /Trade Payables Analysis-Outstanding Liabilities over FY 2022/23-2025/26 (Summarise as Per Table 2.8)

Table 2.8: Analysis of Pending Bills/trade payables

	Due to lack of exchequer				Due to lack of provision			
Type/Nature	2022/23	2023/24	2024/25	2025/26	2022/23	2023/24	2024/25	2025/26
1. Recurrent								
Compensation of employees								
Use of goods and services such as utilities, domestic or foreign travel costs, DSA etc.								
Other expenses etc.								
2. Development								
Acquisition of non-financial assets								
Use of goods and services								
Others specify								
Total pending bills								

CHAPTER THREE; MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2027/28 -2029/30

Chapter 3 sets out the sectors forward looking agenda defining which programmes receive priority funding, what they aim to achieve, and how success will be measured over the next three fiscal years.

3.1 Prioritization of Programmes and Sub –Programmes

This section explains how the sectors portfolio of interventions has been ranked to maximize impact, ensure value for money and align with strategic objectives. Prioritization draws on:

1. Strategic alignment with sector vision and county plans
2. Evidence of past performance and cost-effectiveness
3. Financial envelope and resource constraints
4. Cross-sectoral linkages and co-benefits
5. Stakeholder demands and risk considerations

3.1.1 Programmes and their Objectives

Each programme approved for MTEF funding is listed below, with a concise statement of its primary aim and its contribution to the sectors strategic goals.

Programme	Objective	Strategic contribution
Programme A		
Programme B		
Programme C		

--	--	--

3.1.2 Programmes, Sub-Programmes, Expected Outcomes. Outputs and Key Performance Indicators for the Sector

For each programme, this matrix breaks down the components sub programmes and links them to the high level outcomes they drive, specific tangible outputs and assigns SMART performance indicators for monitoring and evaluation

Programme	Sub Programme	Expected Outcome	Key Output	KPI/Baseline/MTEF Target

Programmes by Order of Ranking

Resource allocation criteria

3.1.3 Analysis of sector and sub sector Resource Requirement vs allocation by;

Table 3.1.3 sector and sub sector recurrent requirements/allocations (KShs Millions)

Vote details	Economic classification	Approved estimates	Requirement			Allocation		
		2026/27	2027/28	2028/29	2029/30	2027/28	2028/29	2029/30
	Current expenditure							
	Compensation of employees							
	Transfers							
	Other recurrent							
	Of which							
	Utilities							
	Rent							
	Insurance							
	Contracted Guards And Cleaning Services							

Table 3.1.4 sector and sub sector development requirements/allocations (KShs Million)

Project name	Project description	Approved estimates	Requirement			Allocation		
		2026/27	2027/28	2028/29	2029/30	2027/28	2028/29	2029/30

Table 3.1.5 Analysis of programmes and sub programmes (current and capital) resource requirements (KShs Million)

Programmes	Approved estimates			Projected Requirement								
	2026/27			2027/28			2028/29			2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total

Programmes No. 1												
Sub programme: 1												
Sub programme: 2												
Total programme												
Repeat as above for programme 2,3, etc.												
Total VOTE												

Table 3.1.6 Analysis of programmes and sub programmes (current and capital) resource allocations (KShs Million)

Sector: -----

Department:-----

Programmes	Approved estimates			Allocation								
	2026/27			2027/28			2028/29			2029/30		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programmes No. 1												
Sub programme: 1												
Sub programme: 2												
Total programme												
Repeat as above for programme 2,3, etc.												
Total VOTE												

Table 3.1.7 programmes and sub programmes by economic classification

Sector:.....

Department:

Economic classification	Approved	Requirement			Allocation		
	2026/27	2027/28	2028/29	2029/30	2027/28	2028/29	2029/30
Programme 1							
Current expenditure							
Compensation of employees							
Transfers							
Other recurrent							
Capital expenditure							
Acquisition of non-financial assets							
Capital grants to government agencies							
Other development							
Total programme...							
Repeat above for programme 2,3 etc.							
Total vote							

Table 3.1.8 analysis of recurrent resource requirement vs allocation for SAGAs (KShs Million)

Economic classification	Approved	Requirement			Allocation		
	2026/27	2027/28	2028/29	2029/30	2027/28	2028/29	2029/30
Name of SAGA							
Current expenditure							
Compensation of employees							
Transfers							
Other recurrent							
Of which							
Utilities							
Rent							
Insurance							
Contracted Guards And Cleaning Services							
Repeat as above for SAGA 2,3 etc.							
Total Vote							

CHAPTER FOUR; CROSS - SECTOR LINKAGES AND EMERGING ISSUES AND CHALLENGES

This chapter examines the intersections between sector programmes and identifies key issues that span multiple sectors. The chapter:

- Map out how sector initiatives reinforce or depend on one another
- Highlight emerging challenges
- Analyse risks and opportunities arising from interdependencies
- Propose mechanisms for coordinated responses and risk mitigation

CHAPTER FIVE; CONCLUSION

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

CHAPTER SIX: RECOMMENDATIONS

(This section should outline future actions. The Recommendations should be action oriented, and feasible; Relate logically to the Conclusions; be arranged in order of urgency 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 3 (b): BUDGET IMPLEMENTATION REPORT FORMAT

Format for Departmental Budget Implementation Report

Cover Page

Table Contents

Abbreviations and Acronyms

Executive Summary

I Introduction

II Review of Fiscal Performance for the period

- Revenue (Own Source, AIA and Donor funds receipts) performance for the quarter.
- Expenditure performance for the quarter (Compensation to employees, operations and maintenance expenditure and development expenditure)
- Project implementation (in the following format)

No	Programme	Project	Location of project	Quarter Target Achieved outputs	Percentage of cumulative achievement	Outcomes since project commencement	Action

III. Emerging issue, challenges and recommendation

- Emerging issues
- Challenges
- Recommendation

IV. Annex

Annex1: Departmental Expenditure Performance by Economic Classification, Programme and Sub Programme

Economic Item	Approved Estimate	Commitments	Actual Expenditure	Budget Execution Rate

ANNEX 4; 2026/27 MTEF BUDGET CALENDAR.

S/No	Activity	Responsibility	Timeline
1.	Budget Circular		
	Develop and Issue a circular on Budget preparation and MTEF guidelines- FY 2027/28- 2029/30 MTEF Period	CECM Finance & Socio-Economic Planning	31 st July 2026
2	FY 2025/26 Budget Implementation Report		
3	a) Issuance of circular to accounting officers on their submissions to the Treasury on the 15 th day after the end of each quarter	CECM Finance & Socio-Economic Planning	3 rd July 2026
	b) Drafting and consolidation of the BIR	CECM Finance & Socio-Economic Planning	28 th July 2026
	c) Submission to the county executive	CECM Finance & Socio-Economic Planning	30 th July 2026
	d) Submission of 2025/26 annual BIR to County Assembly and OCOB	CECM Finance & Socio-Economic Planning	31 st July 2026
	e) Dissemination and publication	CECM Finance & Socio-Economic Planning	31 st July 2026
4	FY 2026/27 Supplementary budget 1 estimates		
	a) Preparation of FY 2026/27 Supplementary 1 brief	CECM Finance & Socio-Economic Planning	17 th July 2026
	b) Submission of a brief to the county executive	CECM Finance & Socio-Economic Planning	21 st July 2026
	c) Issuance of circular to accounting officers on FY 2026/27 Supplementary budget 1 estimates preparation	CECM Finance & Socio-Economic Planning	22 nd July 2026
	d) Engagements with departments and consolidation of the supplementary budget	CECM Finance & Socio-Economic Planning	7 th August, 2026
	e) Presentation and approval of Revised Budget Estimates by the County Executive	CECM Finance & Socio-Economic Planning	12 th August, 2026
	f) Presentation and consultation of Revised Budget Estimates (1) with CBEF and county executive committee	CECM Finance & Socio-Economic Planning	18 th August, 2026
	g) Submission of FY 2026/27 Supplementary Budget(1) estimates to the county assembly	CECM Finance & Socio-Economic Planning	20 th August, 2026
5	Preparation of Annual Development Plan (ADP) - FY 2027/28		
	a) Review of previous year performance and identification of sector priorities	CECM Finance & Socio-Economic Planning	21 st July 2026
	b) Public participation- sub ward and ward level	Chief Officers-Planning & budget and Devolution	14 th August 2026
	c) Convening of County Sector Working groups(SWGs)	Chief Officer-Planning, Budget and Revenue	18 th August 2026
	d) Drafting of the ADP-FY 2027/28	County Treasury	23 rd August 2026
	e) Submission of the ADP- FY 2027/28 to County Executive Committee	CECM Finance & Socio-Economic Planning	27 th August 2026
	f) Presentation of the ADP – FY 2027/28 to County Budget and Economic Forum (CBEF)	CECM Finance & Socio-Economic Planning	27 th August 2026
	g) Submission of ADP – FY 2027/28 to County Assembly	CECM Finance & Socio-Economic Planning	31 st August 2026
6	2026 County Budget Review and Outlook Paper (CBROP)		
	a) Issuance of circular to Sectors on 2026 CBROP	CECM Finance & Socio-Economic Planning	26 th August, 2026
	b) CBROP Sector Consultations	All departments- Finance and Planning	4 th September 2026
	c) Consolidation of CBROP	County Treasury	11 th September 2026

S/No	Activity	Responsibility	Timeline
	d) Submission of 2026 CBROP to the County Executive committee	County Treasury	15 th September 2026
	e) Presentation of County Budget Review and Outlook Paper to county executive committee	CECM Finance & Socio-Economic Planning	21 st September 2026
	f) Presentation and consultation of County Budget Review and Outlook Paper to County Budget and Economic Forum (CBEF) and approval county executive committee	CECM Finance & Socio-Economic Planning	25 th September,2026
	g) Submission of County Budget Review and Outlook Paper (BROP) to the County Assembly	CECM Finance & Socio-Economic Planning	30 th September 2026
7	FY 2026/27 first Quarter Budget Implementation Report		
	a) Issuance of circular to accounting officers on preparation and submission to the Treasury on the 15th day after the end of each quarter	CECM Finance & Socio-Economic Planning	2 nd October 2026
	b) Consolidation of Q1 BIR	Chief Officer-Planning, Budget and Revenue	22 nd October 2026
	c) Submission to County Executive committee	CECM Finance & Socio-Economic Planning	27 th October 2026
	d) Submission to County Assembly	CECM Finance & Socio-Economic Planning	30 th October 2026
8	2027 County Fiscal Strategy Paper(CFSP) and County Debt Management Strategy(CDMS)		
	a) Issuance of circular on 2026 CFSP and CDMS	CECM Finance & Socio-Economic Planning	2 nd November,2026
	b) Preparation of 2027 CFSP sector reports	Sector Working Group Members	13 th November, 2026
	c) Preparation of draft 2027 County Fiscal Strategy Paper (CFSP)	County Treasury	20 th November, 2026
	d) Preparation of 2027 CFSP and 2027/28 Budget estimates Advertisement	Chief Officers-Planning & Budget and Devolution	20 th November, 2026
	e) Running of the 2027 CFSP and 2027/28 Budget estimates advertisement	Chief Officers-Planning & budget and Devolution	20 th November,2026
	f) Training of lead facilitators	Chief Officers-Planning & budget and Devolution	27 th November,2026
	g) Sensitization of administrators and WDOs	Chief Officers-Planning & budget and Devolution	27 th November,2026
	h) Radio talk shows on 2027 CFSP and 2027/28 Budget estimates	Chief Officers-Planning & budget and Devolution	27 th November,2026
	i) Participatory Budgeting -Citizen Engagements on the 2027/28 budget and CFSP(sub ward, ward, youth forums, diaspora, development partners and CSOs)	CECM Finance & Socio-Economic Planning and CECM Devolution	11 th December, 2026
	j) Preparation and Submission of final CFSP,CDMS and public participation reports to the county executive committee	Chief Officers-Planning & budget and Devolution	17 th December 2026
	k) Submission of final CFSP,CDMS and public participation reports to the county executive committee for approval	CECM Finance & Socio-Economic Planning and CECM Devolution	18 th December, 2026
	l) Consultation on 2027 County Fiscal Strategy Paper and CDMS with County Budget and Economic Forum (CBEF) and cabinet	CECM Finance & Socio-Economic Planning	11 th January,2027
	m) Submission of 2027 CFSP Debt Management Strategy Paper (CDMSP) to County Assembly	CECM Finance & Socio-Economic Planning	15 th January,2027
9	FY 2026/27 Second Quarter budget implementation report		
	a) Circular to accounting officers on their submissions to the Treasury on the 15 th day after the end of each quarter	CECM Finance & Socio-Economic Planning	5th January 2027

S/No	Activity	Responsibility	Timeline
	b) Consolidation of Q 2 BIR	Chief Officer-Planning, Budget and Revenue	22 nd January 2027
	c) Submission to County Executive	CECM Finance & Socio-Economic Planning	26 th January 2027
	d) Submission to County Assembly	CECM Finance & Socio-Economic Planning	30 th January 2027
10	FY 2027/28 Budget Estimates		
	a) Issue of circular for finalization of 2027/28-2029/30 MTEF estimates	CECM Finance & Socio-Economic Planning	15 th January 2027
	b) Preparation of Departmental itemized and Programmed Based Budget (PBB)	CECM Finance & Socio-Economic Planning	29 th January 2027
	c) Review and finalization of Departmental itemized and Programmed Based Budgets.	Chief Officer-Planning, Budget and Revenue	5 th February, 2027
	d) Submission of Budget Estimates to County Executive for approval and CBEF for consultation	CECM Finance & Socio-Economic Planning	10 th February, 2027
	e) Consultation on 2027/28 Budget with County Budget and Economic Forum (CBEF) and approval by cabinet	CECM Finance & Socio-Economic Planning	18 th February 2027
	f) Submission of 2027/28 Budget to County Assembly	CECM Finance & Socio-Economic Planning	26 th February, 2027
11	Third Quarter Budget Implementation Report		
	a) Circular to accounting officers on their submissions to the Treasury on the 15th day after the end of each quarter	CECM Finance & Socio-Economic Planning	2 nd April 2027
	b) Consolidation of third quarter Budget Implementation Report	County Treasury	23 rd April 2027
	c) Submission to County Executive	CECM Finance & Socio-Economic Planning	26 th April 2027
	d) Submission to County Assembly	CECM Finance & Socio-Economic Planning	30 th April 2027
12	2027 Finance Bill		
	a) Issuance of circular on 2027 finance bill	CECM Finance & Socio-Economic Planning	2 nd April 2027
	b) Submission of departmental/sectoral inputs for the finance bill	Accounting officers	9 th April 2027
	c) Preparation of 2027 finance bill	Chief Officer-Planning, Budget and Revenue	16 th April 2027
	d) Preparation of 2027 finance bill Advertisement	Chief Officer-Planning, Budget and Revenue	16 th April 2027
	e) Running of the 2027 finance bill advertisement	Chief Officer-Planning, Budget and Revenue	16 th April 2027
	f) Training of lead facilitators	Chief Officer-Planning, Budget and Revenue	23 rd April 2027
	g) Sensitization of administrators and WDOs	Chief Officer-Planning, Budget and Revenue	23 rd April 2027
	h) Radio talk shows on 2027 finance bill	CECM Finance & Socio-Economic Planning	23 rd April 2027
	i) Public participation on 2027 finance bill	CEC Finance & Socio-Economic Planning	27 th April 2027
	j) Finalization of the finance bill and preparation of public participation report	CECM Finance & Socio-Economic Planning	29 th April 2027
	k) Submission of 2027 finance bill to the county assembly	CECM Finance & Socio-Economic Planning	30 th April 2027

ANNEX 5; FORMAT FOR PRESENTATION OF 2027/28 PROGRAMME PERFORMANCE BASED BUDGET (PBB)

Part A. Vision

Departments to outline their vision

Part B. Mission

Departments to outline their mission

Part C. Performance Overview and Rationale for Programme(s) Funding

This section is supposed to be a review of MTEF budgets for the FY 2026/27 should briefly discuss the following:

- Departmental mandate overview: This section provides a concise description of the departmental or agencies/entities core responsibilities and objectives
- Departmental expenditure trends; A comparative review of approved budgets versus actual expenditures for the FY 2022/23 through to FY 2025/26
- Performance Highlights including major achievements against the planned outputs and services over the same period;
- Implementation challenges: Key constraints encountered during budget execution and the strategies proposed to address them;
- Ongoing programmes for FY 2026/27
- Forward agenda: The principal services and outputs planned for delivery in the 2027/28 Budget and over the medium term (the context within which the budget is required)
- Clearly outline the department's role in achieving the County agenda for economic empowerment

Part D. Strategic Programme Objectives/Overall Outcome

In this part present each programme with its corresponding strategic objectives. Adhere to the following guidelines: -

- Assign exactly one strategic objective or desired outcome to each programme
- Ensure every objective directly aligns with the departmental/agencies strategic plan and overarching goals of the 2023-27 CIDP
- Use concise, outcome-focused language to describe how each programme contributes to 2023-27 CIDP Priorities
- Departments should edit the objectives to suit their intended outcomes

Part E: Summary of the Programme Key Outputs, Performance Indicators and Targets for FY 2027/28-2029/30

Program me	Delive ry unit	Key outputs(KO)	Key performance indicators(K PIs)	Targ et 2025/ 26	Actual achievem ents 2025/26	Target202 6/27	Targ et 2027/ 28	Targ et 2028/ 29	Targ et 2029/ 30
Name of programme Outcome:									
SP1.1									
SP.1. 2									
SP.N									

NB; Each programme should have one outcome, and specific, Measurable, Achievable, Relevant and Time Bound (SMART) Outputs

The purpose of the Delivery Unit is to implement the strategic and operational objectives of the programme in relation to the outputs. A delivery unit could be a Department, Division or Unit within a department

Part F: Summary of Expenditure by programmes and Sub-programme, 2027/28-2029/30 (KShs. Millions)

Programme	Revised Budget (2) Estimates 2025/26	Actual expenditures 2025/26	Budget Estimates 2026/27	Budget Estimates	Projected Estimates	
				2027/28	2028/29	2029/30
Programme 1: (state the name of the programme here)						
Sub programme(SP)						
SP 1.1						
SP 1.2.						
...N						
Total Expenditure of Programme 1						

NB. Repeat as shown in the table under section "E" above all programmes. Provide total expenditure for each programme and their summation must equal the total expenditure of the vote.

Programme 2: (State the name of the programme here)						
Sub Programme (SP)	Revised Budget (2) Estimates 2025/26	Actual expenditures 2025/26	Budget Estimates 2026/27	Budget Estimates 2027/28	Projected Estimates	
					2028/29	2029/30
SP 2. 1						
SP2. 2						
...N						
Total Expenditure of Programme 2						
Total Expenditure of Vote....						

Part G: Summary of Expenditure by Vote and Economic Classification² (KShs. Million)

Expenditure Classification	Revised Budget (2) Estimates 2025/26	Actual expenditures 2025/26	Budget Estimates 2026/27	Budget Estimates 2027/28	Projected Estimates	
					2028/29	2029/30
Current Expenditure						
Compensation of Employees						
Use of goods and services						
Current Transfers Govt. Agencies						

Expenditure Classification	Revised Budget (2) Estimates 2025/26	Actual expenditures 2025/26	Budget Estimates 2026/27	Budget Estimates 2027/28	Projected Estimates	
					2028/29	2029/30
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Government Agencies						
Other Development						
Total Expenditure of Vote.....						

Part H Summary of Expenditure by Programme, Sub-Programme and Economic Classification³ (KSHs Million)

² The total current expenditure and capital expenditure must be equal to the total expenditure vote given in tables E, F&G

³ The total current and capital expenditure for each programme in G, must add up to the total expenditure of the programme given in Table E. Please note further that the Total current and Capital expenditure given in Table G, must add up to the one given in Table F. I.e., Expenditure by Economic classification. **Ensure consistency in all the figures in the Tables**

Expenditure Classification	Revised Budget (2) Estimates 2025/26	Actual expenditures 2025/26	Budget Estimates 2026/27	Estimates 2027/28	Projected Estimates	
					2028/29	2029/30
Programme 1 (State the name of the programme here)						
Current Expenditure						
Compensation of Employees						
Use of goods and services						
Current transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure						
Sub-Programme 1:(State the name of the sub-Programme here)						

Expenditure Classification	Revised Budget (2) Estimates 2025/26	Actual expenditures 2025/26	Budget Estimates 2026/27	Estimates 2027/28	Projected Estimates	
					2028/29	2029/30
Current Expenditure						
Compensation to Employees						
Use of goods and services						
Current Transfers Govt. Agencies						
Other Recurrent						
Capital Expenditure						
Acquisition of Non-financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure						

- Repeat as above in cases where a department has more than one programme and/or sub-programmes

Part I: Summary of Human Resource Requirement

Programme title	Designation/Position Title	Authorised establishment	In post as at 30 th June 2026	2026/27	2027/28	2028/29 projected	2029/30
				Funded positions	Positions to be funded	Positions to be funded	Positions to be funded