

## Budget Estimates – Step by Step Description

Step Description	General Actor(s)	Specific Actor(s)	Indicative Timing	Statutory Deadline
1. Circulate Budget Estimates guidance, templates and relevant QPRs and APRs to departments	County Executive	County Finance and Economic Planning	March	N/A
2. Review the ADP for development priorities, QPRs and APRs for past and recent implementation progress and CFSP for approved resource ceilings for the coming year	County Executive	Departments And Sector Working Groups	April	
3. Prepare sector/departmental budget inputs in the laid down program-based format				
4. Prepare detailed revenue estimates for all identifiable revenue sources	County Executive	County Finance and Economic Planning	April	
5. Consolidate draft Estimates and circulate to CEC (County Executive Committee) for approval				
6. Review and approve the Estimates, subject to agreed changes or amendments	County Executive	CEC	April	
7. Conduct CBEF briefing on Estimates	County Executive	Governor and County Finance and Economic Planning	April	N/A
8. Publish and publicise Estimates and invite public participation	County Executive	County Finance and Economic Planning		
9. Conduct public participation	County Executive	Departments, led by County Finance and Economic Planning		
10. Provide inputs and comments on the Estimates through public participation	Citizens	Citizens/CSOs		

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11. Incorporate inputs from the public, finalize and submit to the County Assembly, together with draft Appropriation Bill if possible	County Executive	County Finance and Economic Planning	April	<b>30<sup>th</sup> April</b>
12. Publish and publicize the Estimates after submission to the County Assembly	County Executive	County Finance and Economic Planning	May	<b>As soon as is practicable after submission to the Assembly</b>
13. Receive Estimates and circulate to sectoral committees and budget committee for review; concurrently inviting public participation	County Assembly	Office of the Clerk on the authority of the Speaker	May	N/A
14. Conduct public participation	County Assembly	Finance and Budget Committee	May	
15. Provide inputs and comments on Estimates through public participation	Citizens	Citizens/CSOs	May	N/A
16. Incorporate inputs from the sectoral committees and public participation and prepare summary report, for the whole House, including comments to County Executive	County Assembly	Finance and Budget Committee	May-June	
17. Approve the Estimates, subject to agreed changes or adjustments	County Assembly	Whole House	June	<b>Preferably before end-June</b>
18. Publish and publicise the Estimates on County web site or other forum to enable public accessibility	County Executive	County Finance and Economic Planning		<b>Within 21 days of Approval</b>