

County Budget Review and Outlook Paper – Step by Step Description

Step Description	General Actor(s)	Specific Actor(s)	Indicative Timing	Statutory Deadline
1. Review revenue and expenditure outturn for the previous financial year against the original and revised budget appropriations	County Executive	County Finance and Economic Planning	September	N/A
2. Analyse how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the CFSP for that financial year, and propose how any deviations will be corrected				
3. Update medium-term economic and financial forecasts with clear indications of changes since the previous CFSP				
4. Analyse changes in the forecasts compared with the previous CFSP				
5. Develop indicative sector/departmental budget ceilings				
6. Prepare CBROP in the laid down format	County Executive	County Finance and Economic Planning	September	
7. Consolidate CBROP and circulate to CEC (County Executive Committee) for approval			September	30th September
8. Review and approve the CBROP, subject to agreed changes or amendments	County Executive	CEC	October	14th October
9. Submit approved CBROP to the County Assembly	County Executive	County Finance and Economic Planning	October	21st October
10. Publish and publicise CBROP on county web site and other forums for public accessibility			October	As soon as possible after submission to County Assembly