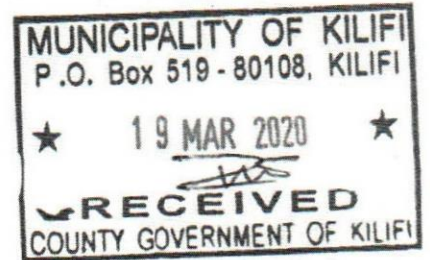


COUNTY GOVERNMENT OF KILIFI



THE COUNTY TREASURY

OFFICE OF THE EXECUTIVE COMMITTEE MEMBER

Email: cecmfinance@kilifi.go.ke

P.O. BOX 519

When Replying please quote:

KILIFI, KENYA

Our Ref: CG/KLF/CECM/FIN/MTEF/(17)

Date: 17th March, 2020

**TO: ALL COUNTY EXECUTIVE COMMITTEE MEMBERS
CHAIRPERSON, COUNTY PUBLIC SERVICE BOARD
ALL ACCOUNTING OFFICERS**

RE: GUIDELINES FOR PREPARATION OF FY 2020/21 AND MEDIUM-TERM BUDGET

PURPOSE

1. The purpose of these guidelines is to provide the format, content, timelines and other key considerations for preparation of FY 2020/21 and medium-term budget.

FORMAT

2. The FY 2020/21 and medium-term budget will be programme based and zero based in order to curtail funds and other resources going to lower priority areas. Departments are advised to draw their programmes, sub-programmes, key outcomes/outputs and targets from the County Integrated Development Plan (CIDP) 2018-2022, and Annual Development Plan (ADP) for FY 2020/21 and align them to the 2020 County Fiscal Strategy Paper (CFSP). The County Treasury will not admit programmes or sub-programmes that are not in the CIDP 2018-2022 unless prior approval is sought, and permission granted.



CONTENT

4. The FY 2020/21 and medium-term budget will contain financial and non-financial information with direct linkage. That is, it must be possible to show how the financial information relates to the non-financial information and the converse. The non-financial information provides the results that will be pursued with every expenditure while the financial information will be the aggregated costs obtained from the ABC approach which will then be presented as consolidated budget estimates.
5. Funds should first be allocated to ongoing activities/projects before considering new ones for implementation in FY 2020/21. It is to be noted that ongoing activities/projects is not synonymous with pending bills to the extent that it is the implementation of activities/projects which are rolled over from FY 2019/20 to FY 2020/21 and not necessarily outstanding invoices at the end of the financial year.
6. Allocation of funds for personnel emoluments has been ring-fenced and departments should demonstrate how they meet the needs and demands of existing staff including promotions before allocating funds for replacements or new staff. Proposed allocations for replacements and new staff must be disclosed to the County Treasury for confirmation of availability of funds within the ceilings provided.

TIMELINES

7. The timelines provided below must be adhered to in order to comply with statutory timelines in preparation of the budget. Departments are advised to convene other meetings and request technical support from the County Treasury before attending the scheduled meetings.

ACTIVITY	TIMELINE
Coordinating Preparation of FY 2020/21 Budget	March 18-20, 2020
Newspaper Advert on Public Consultation Forums	March 20,2020
Review and Preparation for Public Forums of FY 2020/21 Budget	March 23-27, 2020
Designing and Printing of Budget Estimates FY 2020/21 for Public Consultation Forums	March 23-27,2020
Receiving written memoranda/submissions from public	April 06-15,2020
Preparation of Public Participation Report	April 14-17,2020
Incorporation of Budget Estimates	April 14-17, 2020
Submission of Final Budget to CECM Finance	April 20-24,2020
Submission of Final Budget to County Assembly	April 24,2020

BUDGET CEILINGS FOR FY 2020/21

PROJECTIONS 2020/21

Department	Recommended	Recommended	
	Recurrent Ceilings FY 2020/21	Development Ceilings FY 2020/21	Recommended Total Ceilings FY 2020/21
County Assembly	817,588,616	94,500,000	912,088,616
Office of the Governor	370,395,858		370,395,858
Finance and Economic Planning	391,986,183	60,033,455	452,019,638
Agriculture, Livestock and Fisheries	473,509,291	305,476,411	778,985,702
Water, Environment and Solid Waste Management	277,231,175	192,879,708	470,110,883
Education and ICT	749,964,192	180,009,414	929,973,606
County Health Services	2,500,244,741	210,006,553	2,710,251,294
Roads, Transport & Public Works	179,028,294	197,348,863	376,377,157
Lands, Energy, Physical Planning and Housing	148,199,339	314,942,962	463,142,301
Gender, Culture, Social Services and Sports	114,479,724	93,238,722	207,718,446
County Division for Trade, & Tourism	135,019,996	125,023,654	260,043,650
County Public Service Board	65,158,200		65,158,200
Devolution, Public Service and Disaster Management	211,479,111	42,960,041	254,439,152
Kilifi Municipality	25,000,000		25,000,000
Malindi Municipality	35,000,000	36,000,000	71,000,000
Strategic Interventions	1,307,383,844	1,287,626,466	2,595,010,310
Conditional Grants	333,488,871	1,490,592,441	1,824,081,312
Total	8,135,157,435	4,630,638,690	12,765,796,125