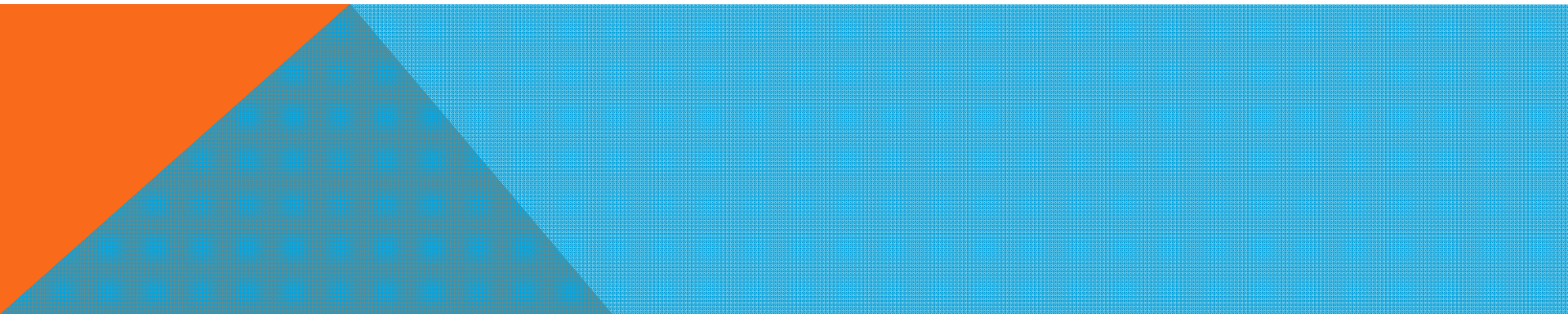
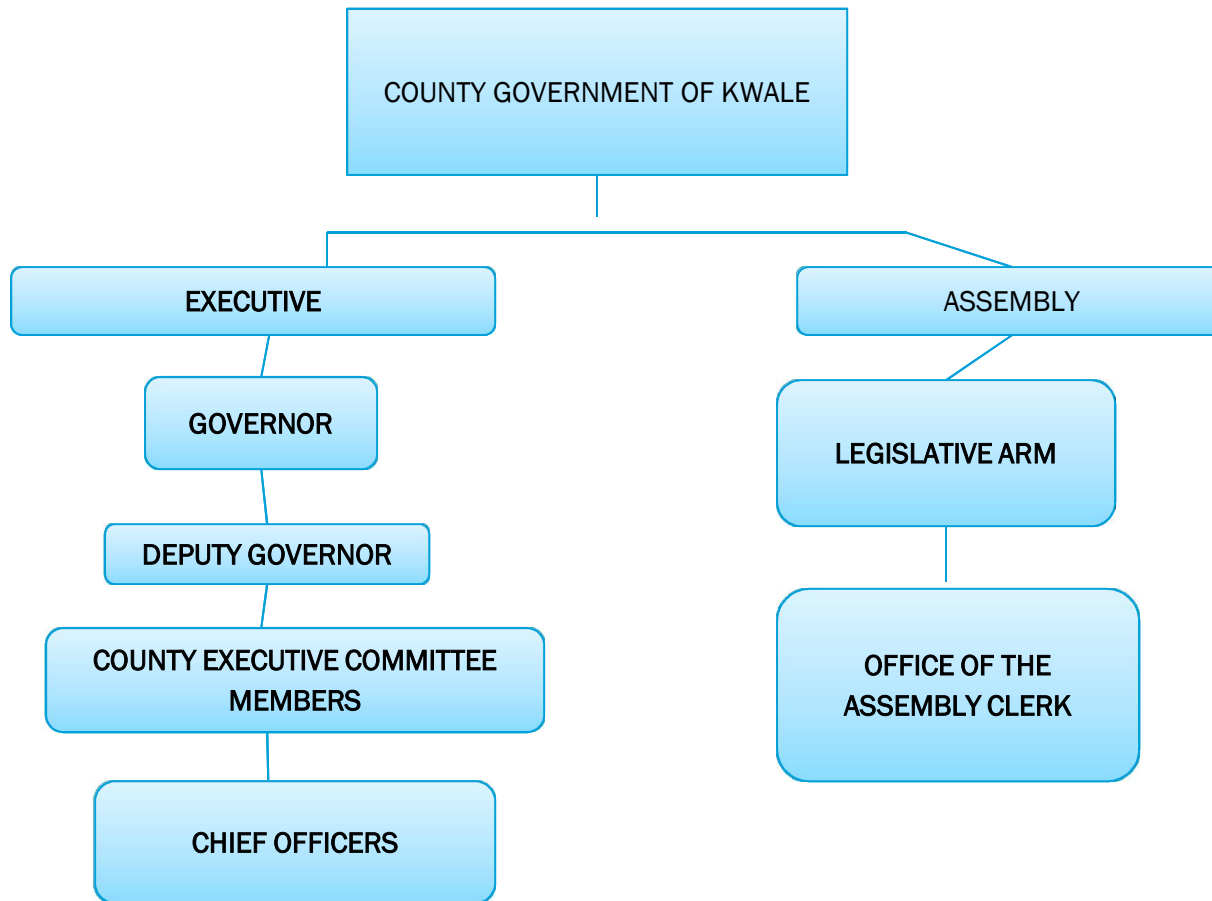


COUNTY GOVERNMENT OF KWALE STRUCTURE





COUNTY BUDGET PROCESS PRESENTATION

BY: ALEX ONDUKO THOMAS
CHIEF OFFICER
FINANCE DEPARTMENT

Budget Calendar—Key Dates

30 Aug

County Budget Circular Issued

1 Sept

Development Plan Submitted

30 Sept

C-BROP Submitted

28 Feb

C-FSP Submitted

15 April

Public participation

30 April

Budget Estimates Submitted

30 June

Budget Estimates Approval

Key documents in the county budget preparation process

**County
Budget
Circulars**

**County
Integrated
Development
Plans**

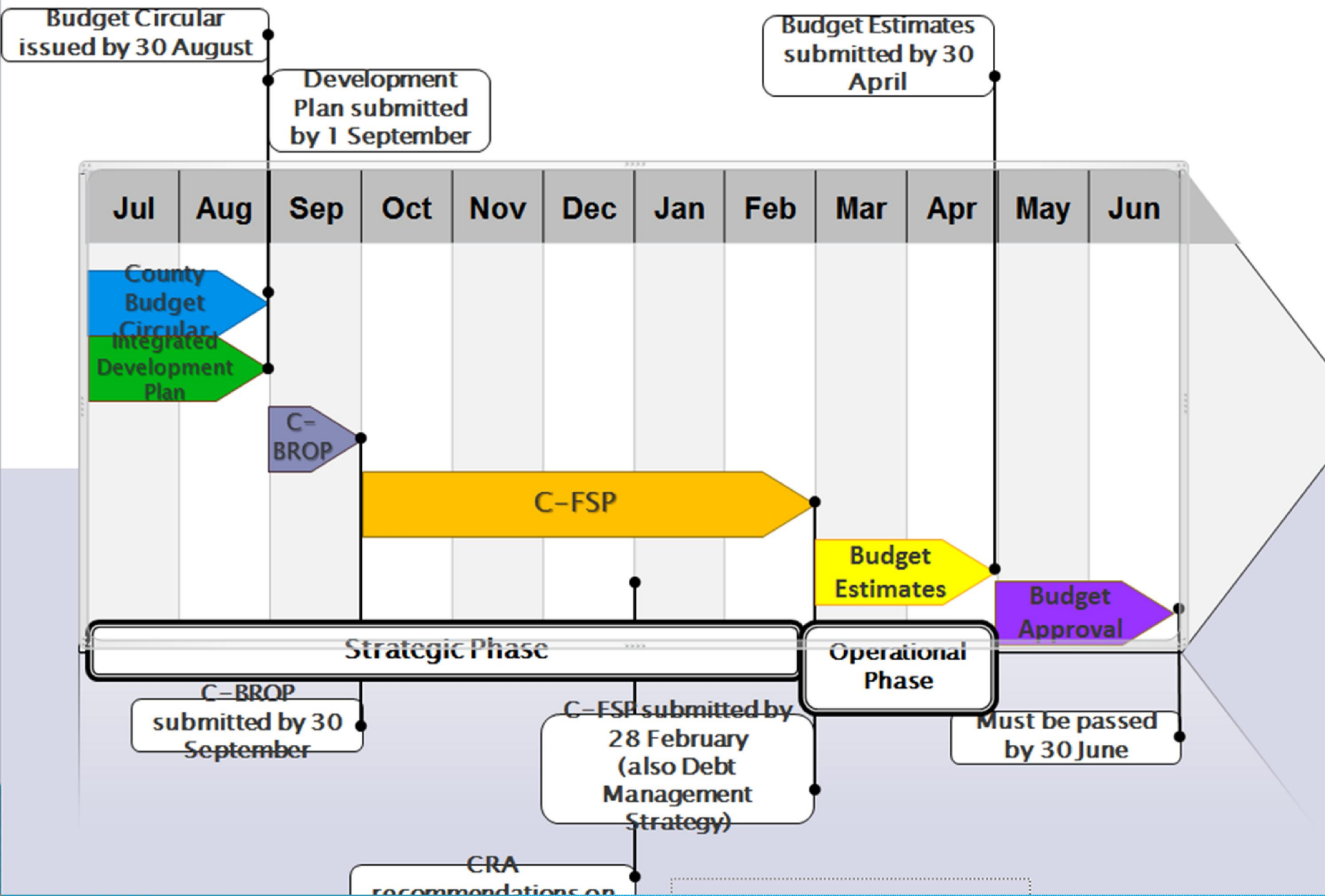
**County Budget
Review and
Outlook Paper
(C-BROP)**

**County Fiscal
Strategy Paper
(C-FSP)**

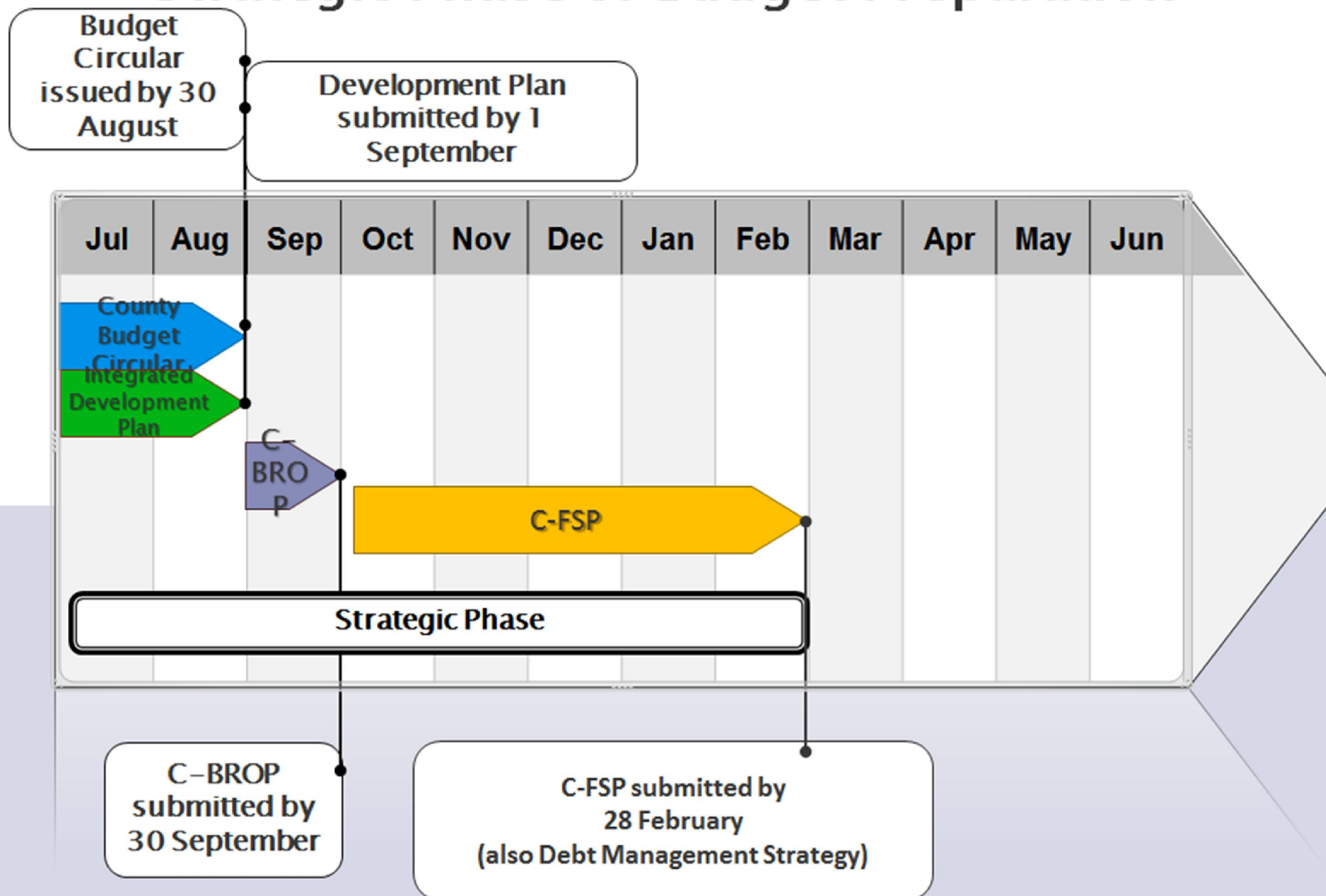
**Sector Working
Group Reports**

**County Debt
Management
Strategy**

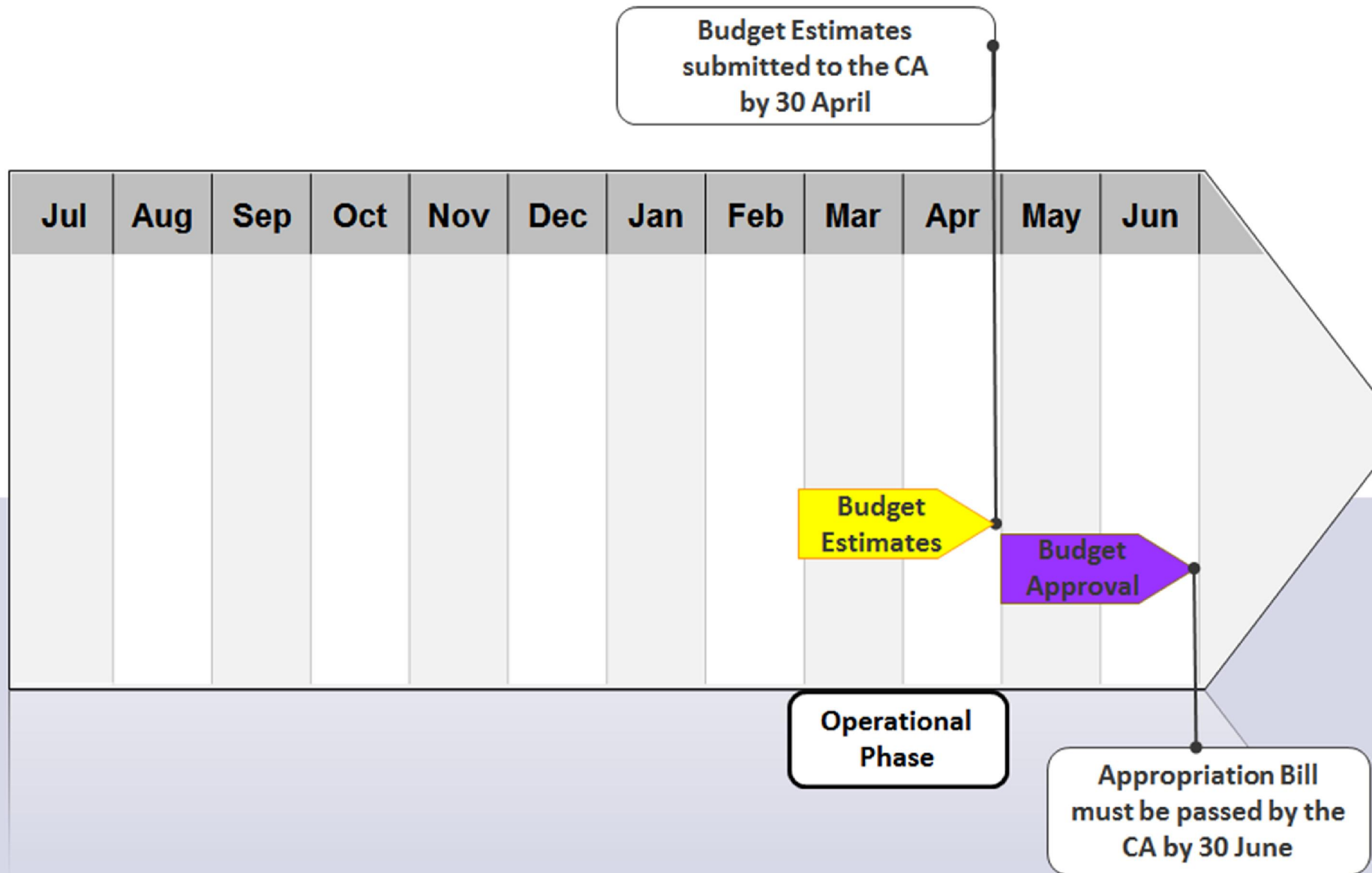
Budget Calendar – County Budget Preparation



Strategic Phase of Budget Preparation



Operational Phase of budget preparation



SECTOR WORKING GROUPS (SWGS) AND RESOURCE ALLOCATION

What are County SWGs?

- Departments clustered into sectors in line with COFOG, led by Accounting Officers

Purpose:

- Agree on sector objectives, outputs and activities, including review and development of programmes, sub-programmes and their costing.
 - Prepare and submit a Sector Report, outlining prioritization of (costed) programmes and sub-programmes, expected outcomes, outputs and key performance indicators.
 - The CIDP is used to guide this process.
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