THE COUNTY ANNUAL PUBLIC EXPENDITURE MANAGEMENT (PEM) CYCLE CALENDAR

30th, County Budget Calendar is prepared and published by County Treasury to the County Departments

31st, Annual **Development** Plan is prepared by the County **County Assembly** Development Plan
Tabled in the County

15th, Annual Progress Report is prepared by

30th, Budget Review & Outlook Paper Committee by Count

15th, Quarter One (Q1) Report by County by the County Executiv

15th, Launch of Sector Working Groups by County Executive

21st, Budget Review submitted to County **Assembly by County** L5th, Quarter Two (Q2) Report by County Executive Prepared,

30th, Preparation of Sector Reports by to County Treasury

14th, County Fiscal to the County Executiv Strategy Paper is Committee for approva

Before 28th, County

28th, County Fiscal

Strategy Paper submitted to County

Assembly by the

County Treasury

considered and may be adopted by County Assembly with or without amendments 15th, Quarter Three (Q3) Report by County Executive Prepared, Published & Publicized by the County Executive

Before 30th, County Executive Committee **Executive Committee for approval**

30th, Programme Based Budget Estimates & Draft Appropriation Bill submitted to County Assembly by the County Executive Committee Member for Finance

30th, County Assembly debates and approves Programme Based **Budget Estimates**

30th, County Assembly approves Appropriation Bill

30th, Finance Bill submitted to County Assembly by the **County Executive**

15th. Quarter Four (Q4) Report by County **Published & Publicized** by the County

Executive

30th, Finance Bill to be approved by **County Assembly**

31st. Office of the Auditor General (AG) publishes Audit Reports. The County Assembly will scrutinize and approve the AG reports by March of the next year

SEP MAR SEP AUG OCT JAN **FEB** APR JUN DEC

Citizens to read to participate:

evaluate the public participation Executive

proposals on Annual Development Plan to **County Executive**

Citizens to read the Annual Progress Report and give feedback to the **County Executive**

Citizens to engage the county government:

1. Identify across all sectors

the County Budget Economic Forum (CBEF)

Citizens and Civil Society Organizations (CSOs) to be involved as members of Sector **Working Groups**

1. Participate in **SWG** hearings

> 2. Monitor public participation process

3. Engage with the Assembly sectors and the Budget and Appropriations Committee as they review and report on

1. Participate and

2. Engage the county government on the findings of social accountability

Citizens:

1. Request for the Public Participation Plan from the County Assembly and participate accordingly

2. Participate in the development of County Fiscal Strategy Paper by giving views and proposals and later during the consideration and adoption of the same

3. Monitor the public participation process in the development of County Fiscal Strategy Paper

1. Participate in county budget

2. Ensure their views and proposals in the County Fiscal Strategy Paper are considered in the budget estimates

3. Active engagement with the Assembly during committees' scrutiny and submission of

Citizens to petition the County **Executive and Assembly on** emerging issues in relation to budgeting & projects implementation

Citizens participate in forums on setting the guidelines for revenue collection and management

Citizens may petition or submit relevant Assembly's sectors for consideration

Citizens to read and understand the content of AG petition the County Executive and Assembly on the Audit queries

DISCLAIMER

"The production of this Public Expenditure Management Cycle Calendar was supported by the United States Agency for International Development (USAID) through the Agile and Harmonized Assistance for Devolved Institutions (AHADI) Program. The contents are the responsibility of the authors and do not necessarily reflect the views of USAID or the United States Government."



KEY Formulation / Preparation Review and Evaluation Approval & Adoption Oversight by National Government Agency public participation