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COUNTY GOVERNMENT OF MERU



THE DEPARTMENT OF FINANCE, ECONOMIC  
PLANNING & ICT

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COUNTY BUDGET REVIEW AND  
OUTLOOK PAPER

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JANUARY 2018

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## **Foreword**

This is the Fourth County Budget Review and Outlook Paper (CBROP) for the County and has been prepared in accordance with the Public Finance Management Act (PFMA), 2012.

The Paper reviews and analyses actual fiscal performance of the 2016/17 Financial Year (FY) while presenting the recent economic developments. Further, it provides updated forecasts with sufficient attention to changes from the projections outlined in the 2016 County Fiscal Strategy Paper (CFSP). It also looks at the overview of how the actual performance of the FY 2016/17 budget impact on compliance with the fiscal responsibility principles and the financial objectives as detailed in the 2016 CFSP.

As a County we continue to focus on service delivery by ensuring resource allocation shifts from recurrent to capital expenditures while ensuring efficiency and effectiveness in use of public resources. The government will continue to implement a fiscal policy strategy that emphasizes on higher investments in access to water accessibility, agriculture development, quality education and healthcare, youth and women empowerment through good governance for a stronger and more robust future growth.

As I submit the policy paper, I take the opportunity to register my utmost appreciation to the Governor and Deputy Governor for their wise counsel, the County Executive Committee Members for their support and guidance, and to the entire Budget Office and Economic Planning technical staff.

**Titus Ntuchiu.**

**DEPUTY GOVERNOR AND COUNTY EXECUTIVE COMMITTEE MEMBER  
FINANCE**

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The document is also available on the County website: [www.meru.go.ke](http://www.meru.go.ke)

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## Abbreviations and Acronyms

ADP	Annual Development Plan
AMS	Agricultural Mechanization Services
ATC	Agriculture Training Centre
B/f	Balance brought Forward
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
CG	County Government
CGM	County Government of Meru
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
DANIDA	Danish International Donor Agency
FY	Financial Year
GDP	Gross Domestic Product
IDA	International Donor Agencies
IFMIS	Integrated Financial Management Information Systems
Kshs.	Kenya shillings
MTEF	Medium Term Expenditure Framework
MTP	Medium-Term Plan
MYS	Meru Youth Service
NG	National Government
No.	Number
O&M	Operation & Maintenance
PE	Personnel Emolument
PFMA	Public Financial Management Act
PPP	Private public partnership
SAGAs	Semi-Autonomous Government Agencies
SRC	Salaries Review Commission

### Legal Basis for the Publication of the County Budget Review and Outlook Paper

The County Budget Review and Outlook Paper (CBROP) is prepared in accordance with Section 118 of the Public Financial Management Act, 2012 which states:

- 1) A County Treasury Shall-
  - a) prepare 'a County Budget Review and Outlook Paper in respect of the county for each financial year; and
  - b) Submit the paper to the County Executive Committee by the 30th September of that year.
  
- 2) In preparing its County Budget Review and Outlook Paper, the County Treasury Shall specify—
  - a) the details of the actual fiscal performance in the previous year compared to the budget appropriation for that year;
  - b) the updated economic and financial forecasts with sufficient information to Show changes from the forecasts in the most recent County Fiscal Strategy Paper;
  - c) information on—
    - (i) any changes in the forecasts compared with the County Fiscal Strategy Paper; or
    - (ii) how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the County Fiscal Strategy Paper for that financial year; and
  - d) Reasons for any deviation from the financial objectives in the County Fiscal Strategy Paper together with proposals to address the deviation and the time estimated for doing so.
  
- 3) The County Executive Committee shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, within fourteen days after its submission.
  
- 4) Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee, the County Treasury Shall—
  - a) arrange for the Paper to be laid before the County Assembly; and
  - b) as soon as practicable after having done so, publishes. and publicize the Paper

Fiscal Responsibility Principles to be enforced by the County Treasury

In line with the Constitution, the Public Financial Management (PFM) Act, 2012, sets out the fiscal responsibility principles that the County Treasury is to enforce. The PFM law (Section 107) states that:

- 1) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection 2, and shall not exceed the limits stated in the regulations.
- 2) In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles
  - a) the county government's recurrent expenditure shall not exceed the county government's total revenue;
  - b) over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
  - c) the county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
  - d) over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
  - e) the county debt shall be maintained at a sustainable level as approved by county assembly;
  - f) the fiscal risks shall be managed prudently; and
  - g) a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.
- 3) For the purposes of subsection (2) (d), Short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.
- 4) Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.
- 5) The regulations may add to the list of fiscal responsibility principles set out in subsection (2).

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## **I. INTRODUCTION**

### **Objective of the County Budget Review and Outlook Paper**

1. The 2017 County Budget Review and Outlook Paper (CBROP) objective is to provide a review of the FY 2016/17 budget fiscal performance and how this impacts on the financial objectives and fiscal responsibility principles set out in the County Fiscal Strategy Paper (CFSP) 2016. This together with updated macroeconomic outlook provides a basis for revision of the current budget (FY 2017/18) in the context of supplementary estimates and the broad assumptions underpinning the FY 2018/19 budget and that of the medium term.

2. The CBROP takes cognizance of the CIDP and other county development priorities and emerging County needs. The Annual Development Plan (ADP) has already spelled out these priorities.

3. In this paper, the resource envelope for the FY 2017/18 has been projected and indicates the sector ceilings presented. As envisaged in the PFMA, 2012 these Ceilings set in motion the budget preparation for the FY 2018/19 Fiscal Year.

4. The paper is organized in six sections as follows: Section I provides the introduction, Section II Provides review of the fiscal performance of the FY 2016/17 and its implications on the financial objectives set out in the County Fiscal Strategy Paper submitted to the County Assembly in February 2016, Section III gives brief highlights of the recent economic developments and updated macroeconomic outlook; Section IV looks at Implementation of the FY 2016-2017 Budget; Section V provides the resources allocation framework, and Section VI concludes the paper.

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## II. REVIEW OF FISCAL PERFORMANCE OF THE FY 2016/17 BUDGET

### A. Overview

5. Execution of the FY 2016/17 budget advanced well and picked up towards the end of the fiscal year. The total revenues, including Equitable share and own source, amounted to KShs. **9.626** Billion against the revised budget of KShs. **10.14** Billion. The shortfall of KShs. **0.51** Billion was occasioned by under collection in local revenue due to political interference.

6. On the other hand, absorption of expenditures for the FY 2016/17 was lower as a result of untimely financing, in both the recurrent and development expenditures. It amounted to KShs. **8.393** Billion against a revised budget; of which Development expenditure accounted for KShs.**2.303** Billion while recurrent accounted for KShs. **6.090** Billion of the total expenditure.

7. Consequently, as a result of underperformance in revenue collection in the FY 2016/17 budget, there was a deficit of KShs. **140.3** Million as compared to the revised budget estimates revenue target.

### B. 2016/17 Fiscal Performance

8. The fiscal performance was generally satisfactory in both recurrent and development budget despite the challenges experienced.

9. Table 1 below highlights Fiscal out-turn for the FY 2016/17 in comparison to the revised budget estimates for the financial year.



Table1: Fiscal Out-turn of the FY 2016/2017

Budget Outturn for the FY 2016/17							
	FY 2015/16	FY 2016/17			% Growth	% of Total Revenue	
	Actuals	Budget Est'	Actuals	Deviation		Budget Est'	Actuals
<b>A. TOTAL REVENUE &amp; GRANTS</b>							
Local Revenue	399,879,515	588,236,727	447,323,961	-140,912,766	11.86%	5.80%	4.65%
Equitable Share	6,493,602,784	7,006,680,257	7,006,680,257	0	7.90%	69.09%	72.78%
Roll over from previous year	665,712,156	1,321,187,546	1,264,144,543	-57,043,003	89.89%	13.03%	13.13%
Conditional grants for Level 5 Hospital	244,318,286	356,069,364	356,069,364	0	45.74%	3.51%	3.70%
Fuel Levy Fund	82,490,349	107,657,595	107,657,595	0	30.51%	1.06%	1.12%
User Foregone fees	60,000,000	32,096,227	32,096,227	0	-82.84%	0.32%	0.33%
Danida	-	10,295,000	10,295,000	0		0.10%	0.11%
Coffee Cess		5,615,993	5,615,993	0		0.06%	0.06%
Tea Development Fund		25,484,506	25,484,506	0		0.25%	0.26%
Doctors Emergency Call Allowance		34,152,000	34,152,000	0		0.34%	0.35%
New Risk Allowance For Doctors		16,080,000	16,080,000	0		0.16%	0.17%
Nursing Service Allowance		69,840,000	69,840,000	0		0.69%	0.73%
Clinical Officers Call Allowance		14,580,000	11,100,000	-3,480,000		0.14%	0.12%
Health Workers Allowance		240,000,000	42,966,000	-197,034,000		2.37%	0.45%
Hospital Fif		185,000,000	81,948,178	-103,051,822		1.82%	0.85%
Free Maternity Health Care		114,704,443	115,425,000	720,557		1.13%	1.20%
Conditional Funding From World Bank-Health		13,420,040	0	-13,420,040		0.13%	0.00%
Refund From Exchequer	61,029,953					0.00%	0.00%
<b>Sub Total</b>	<b>8,007,033,043</b>	<b>10,141,099,698</b>	<b>9,626,878,624</b>	<b>-514,221,074</b>	<b>20.23%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Appropriation in Aid</b>							
Alcohol Board	28,781,300	0					
<b>Sub Total</b>	<b>28,781,300</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>TOTAL</b>	<b>8,035,814,343</b>	<b>10,141,099,698</b>	<b>9,626,878,624</b>	<b>-514,221,074</b>	<b>19.80%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>B. EXPENDITURE</b>							
<b>RECURRENT</b>							
Compensation to employees	3,254,985,172	3,622,208,793	3,564,789,701	-57,419,092	9.51784763	35.72%	37.03%
Goods and services	1,867,728,602	3,302,004,017	2,525,244,694	-776,759,323	35.20	32.56%	26.23%
Finance cost including loan interest	-						
<b>SUBTOTAL</b>	<b>5,122,713,774</b>	<b>6,924,212,810</b>	<b>6,090,034,395</b>	<b>-834,178,415</b>	<b>18.88</b>	<b>68.28%</b>	<b>63.26%</b>
<b>DEVELOPMENTS</b>							
Acquisition of assets	1,649,115,563	3,216,886,889	2,303,818,408	-913,068,481	39.70	31.72%	23.93%
Transfer to other Govt Units	130,000,000				-100	0.00%	0.00%
<b>SUBTOTAL</b>	<b>1,779,115,563</b>	<b>3,216,886,889</b>	<b>2,303,818,408</b>	<b>-913,068,481</b>	<b>29.49</b>	<b>31.72%</b>	<b>23.93%</b>
<b>TOTAL EXPENDITURE</b>	<b>6,901,829,337</b>	<b>10,141,099,699</b>	<b>8,393,852,803</b>	<b>-1,747,246,896</b>	<b>21.62</b>	<b>100.00%</b>	<b>100.00%</b>

Source: County Treasury

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## Revenue

10. During the year, the County received Kshs.7.006 Billion as equitable share of the revenue raised nationally, Kshs.713.7 Million as total conditional allocation, raised Kshs. 447.3 Million from own sources, and had a cash balance of Kshs.1.26 Billion brought forward from the FY 2015/16.

11. The cumulative revenue - collections for the FY 2016/17 - amounted to KShs. 9.626 Billion against the revised budget of KShs 10.14 Billion. This translates to a Shortfall of KShs 514.2 Million. Though the County revenue collection did not meet the set targets, it was able to meet 76 percent of the revised local revenue budget estimate.

12. With the automation of revenue collection in place, revenue enhancement plans and its subsequent implementation, performance improved significantly enabling the county to grow its local revenue from Kshs.399.8 Million in FY 2015/16 to Kshs. 447.2 Million in FY 2016/17, an increase of Kshs.47.4 Million or (11.86 per cent increase).

13. The revenue shortfall registered in the FY 2016/17 was occasioned by low compliance rate in payment of land rates, delays in passing the required legislation and challenges in enforcement of development control fees especially in the area of building plans approvals. With the concerted efforts now being put in place revenue performance is projected to remain on an upward trajectory.

14. Further analysis of the local revenue collected by streams (see table 2 below) indicates that, single business permits licences recorded the highest performance followed by Cess, parking fees and market fees in that order. Sale of tender documents was the lowest performing stream in revenue generation.

**Table 2: Internal Generated revenue FY 2016/2017**

No .	Revenue Stream	Annual Target Revenue (Kshs)	Annual Actual Revenue	Actual Revenue as a percentage of Annual Target (%)
1	Slaughter house fees	8,173,225	5,630,390	69%
2	Market fee	68,043,844	42,781,889	63%
3	Transfer & Subdivision fee	1,419,721	2,025,976	143%
4	Plot Rent	7,460,127	3,665,146	49%
5	Land Rates	78,954,229	32,385,807	41%
6	single business permit	173,478,167	130,306,318	75%
7	parking fees	76,898,444	66,062,746	86%
8	House rent/Stall rent	15,548,857	11,338,882	73%
9	Cess	76,342,521	73,400,441	96%
10	Building plans	19,032,572	13,705,214	72%
11	Outdoor adverts. & Signboard	11,982,926	20,508,440	171%
12	Hire of county properties	2,186,733	568,085	26%
13	Application fees	2,167,914	1,006,910	46%
14	Impounding fees & Fines	1,813,080	1,109,670	61%
15	Sale of tender doc	231,228	87,200	38%
16	Toilets fee	2,195,629	1,316,840	60%
17	miscellaneous income	13,165,979	12,531,171	95%
18	Income from county estates	1,753,671	546,000	31%
19	Refuse collection fee	710,320	301,600	42%
20	Fire section fee	862,927	319,500	37%
21	Others (Meat Inspection and Veterinary Services)	4,080,031	2,006,669	49%
22	public health	5,952,211	7,100,694	119%
23	AMS Mitunguu	442,520	2,718,706	614%
24	Kanguru ATC- Demo Farm	13,564,174	14,411,840	106%
25	Kanguru ATC- Training	1,775,679	1,487,827	84%
	<b>TOTALS</b>	<b>588,236,727</b>	<b>447,323,961</b>	

Source: County Treasury

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## Expenditure

15. Total expenditures in the FY 2016/17 amounted to KShs. 8.393 Billion against a revised target of KShs. 10.141 Billion. Development expenditure accounts for Kshs. 2.303 Billion and recurrent accounts for Kshs. 6.090 Billion of the total expenditure respectively in the period under review. This indicates a 17.23 per cent deviation from the revised budget. Untimely financing by the NG to the CG and shortfall in local revenue collection resulted to liquidity issues in both recurrent and development expenditures denying the government time to execute her programmes in stipulated timelines hence the deviation. Detailed analysis of these expenditures is tabulated in table 3 below.

**Table 3: Budget absorption for the FY 2016/17 per departments**

Department	Budget (B)	Rev. Budget (RB)	Actual Expenditure (AE)	Deviation (RB-AE)	Absorption %
<b>Recurrent</b>					
County Assembly	914,690,204	910,301,177	901,728,438	8,572,739	99.06
County Executive	300,228,986	389,225,894	348,985,295	40,240,599	89.66
County Treasury	888,019,521	957,261,985	816,982,958	140,279,027	85.35
Agriculture, livestock & fisheries	332,803,764	377,012,757	308,379,321	68,633,436	81.80
Water	94,073,475	113,816,160	101,682,398	12,133,762	89.34
Education	516,578,723	496,124,327	457,565,139	38,559,188	92.23
Health	1,855,952,194	2,620,457,092	2,242,719,998	377,737,094	85.59
Planning	104,312,525	103,996,863	85,477,291	18,519,572	82.19
Public Service	681,444,081	633,046,276	596,784,944	36,261,332	94.27
Transport	103,756,115	110,144,715	92,650,847	17,493,868	84.12
Co-operatives	94,705,413	82,935,779	63,650,642	19,285,137	76.75
Culture	60,505,933	68,141,768	44,594,352	23,547,416	65.44
Public Service Board	25,275,000	25,275,000	15,626,803	9,648,197	61.83
Town administration	45,542,000	36,473,017	13,205,967	23,267,050	36.21
<b>Total Recurrent</b>	<b>6,017,887,933.79</b>	<b>6,924,212,810</b>	<b>6,090,034,393</b>	<b>834,178,417</b>	<b>87.95</b>
<b>Development</b>					
County Assembly	6,519,027	10,908,054	597,904	10,310,150	5.48
County Executive					
County Treasury	196,955,019	174,855,019	50,000,000	124,855,019	28.60
Agriculture, livestock & fisheries	271,106,637	228,800,979	177,648,182	51,152,797	77.64
Water	578,093,563	500,093,563	454,218,474	45,875,089	90.83
Education	227,743,820	192,166,285	163,848,669	28,317,616	85.26
Health	368,016,120	461,979,088	330,587,874	131,391,214	71.56
Planning	247,098,172	132,898,172	118,577,788	14,320,384	89.22
Public Service	140,867,915	34,256,261	30,060,570	4,195,691	87.75
Transport	794,578,250	773,361,490	559,299,937	214,061,553	72.32
Co-operatives	388,459,653	349,612,553	220,692,294	128,920,259	63.12
Culture	402,952,186	355,405,425	196,296,716	159,108,709	55.23
Public Service Board				0	
Town administration	2,550,000	2,550,000	1,990,000	560,000	78.04
<b>Total Development</b>	<b>3,624,940,362</b>	<b>3,205,978,835</b>	<b>2,303,818,408</b>	<b>913,068,481</b>	<b>71.86</b>
<b>GrandTotals</b>	<b>9,642,828,296</b>	<b>10,141,099,698</b>	<b>8,393,852,801</b>	<b>1,747,246,898</b>	<b>82.77</b>

Source: County Treasury

16. During the year under review, recurrent expenditure amounted to Kshs. 6.090 Billion against a revised target of Kshs. 6.924 Billion. This represents a 12.05 per cent deviation. In terms of absorption, the County Assembly followed by departments of Public Service Administration, Education, and Treasury had the highest budget absorption at 99, 94, 92 and 89 per cent respectively.

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17. In the FY 2016/17 development expenditure amounted to Kshs.2.303 Billion Compared to a target of Kshs.3.206 Billion which translates to 28.14 per cent deviation from the target budget. Untimely disbursement of funds explains the underperformance as the County Government could not finance some of the planned projects in stipulated time frame. Consequently, some already committed projects could not be funded hence build-up of pending bills in the Financial Year.

18. The government intends to give priority to ongoing projects from the 2016/17 Financial Year in the current 2017/18 Financial Year. This will affect some of the programs and projects for the current financial year. However, moving forward the build-up of pending bills will be closely checked, through budgetary execution policy.

19. Absorption levels under development vote were as follows; Water, planning, Public Service Administration and Education had the highest absorption at 96, 89, 87.7 and 87.2 per cent respectively.

### **2016/17 Financing and balance**

20. The analysis from Table 3 above, shows that the budget for FY 2016/17 was under financed by Kshs. 1.747 Billion (which translates to 17.23 per cent deficit). This further infers that the 2017/18 FY budget might be underfinanced by a similar magnitude and hence requires a budget revision to cater for these developments.

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## C. Implication of 2016/17 Fiscal Performance on Fiscal Responsibility Principles and Financial Objectives contained in the 2016 County Fiscal Strategy Paper

### Implication on the Financial Objectives

19. The performance in the FY 2016/17 affected the financial objectives set out in the 2016 County Fiscal Strategy Paper and the Budget for the FY 2016/17 in the following ways;
  - Revenue projections and expenditure though still in line with the outcome will need slight adjustments to reduce chances of generating pending bills at the end of the period.
  - Programs and projects initially projected for the period FY 2016/17 will be affected by Pending bills being accommodated in FY 2017/18 budget.
  - The base used to project expenditures in the FY 2016/17 and the medium term is affected since targets were not met. Appropriate revisions have been undertaken in the context of this CBROP, taking into account the budget outturn for the FY 2016/17.
  - Consequently, the baseline ceilings for the formulation of CFSP 2017 will be at a lower rate than previously set out in the CFSP 2016.
20. The main reasons for the deviations, as explained above, from the financial objectives include: lower than projected revenue collection especially from own sources and high levels of recurrent expenditures associated with high wage bills and the attendant operational costs.

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21. To remedy these divergences, the County Government will focus on :
- ✓ Reforms to improve public resources utilization and budget execution.
  - ✓ Capitalizing in County infrastructure and social welfare services in order to unlock the county's potential and improve competitiveness.
  - ✓ Enhancing local revenues collection capacity.
  - ✓ Adoption of alternative financing strategies including the adoption of PPP.
  - ✓ Entrenching program budgeting and promoting execution of the development budget as planned.

### **Implication on the Fiscal Responsibility Principles**

22. In line with section 107 of PFMA, 2012 and section 25 of PFMA regulations 2015, the County is required to adhere to some fiscal responsibilities. The County Government is committed to ensuring that we work towards achieving the fiscal responsibility principles and has worked progressively towards their attainment.
23. The implication of the FY2016/17 Fiscal Performance on the Fiscal Responsibility Principles was as follows;
- The County's total expenditure on employees' salaries, wages and benefits amounted to Kshs. 3.564 Billion translating to 35.72 percent of the revised budget estimates of FY 2016/17. The County Government is working towards bringing down the proportion of the expenditure on wages down in the medium term to 35%. Towards this end, the County Government has adopted need-based recruitment of employees and will also implement measures to increase revenue



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collections that will enhance spending on development projects hence lowering the percent of wages to the required levels.

- The principles further require that 30 percent of total expenditure should be development. In the FY 2016/17 outturn, development expenditures accounted for 30.4 percent. The county will work towards attaining the required levels by reducing recurrent and improving revenue collection to increase fiscal space for spending on development.
- The county government's actual recurrent expenditure which was Kshs. 6.090 Billion did not exceed the county government's total revenue of Kshs. 10.141 Billion hence the county has complied with the fiscal responsibility principle.
- The County did not borrow any funds during the year to supplement budget financing.
- In the FY 2016/17, County Assembly spending was Kshs.921.2 Million of the total budget which translates to 9.08 percent of the revised budget estimates.

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### III. RECENT ECONOMIC DEVELOPMENTS IN KENYA'S ECONOMY

24. The Constitution of Kenya 2010 created a two-tier system of governance, a national and a devolved county government that requires a paradigm shift in development planning. In the case of planning, the two levels of government are required to work very closely to ensure coherence of budget policy. The performance of the county government is entirely dependent on the country's economic, political and social performances. Revenue is allocated by the CRA and counties are supposed to formulate and implement prudent policies on planning, resource mobilization and accounting on the use of the resources.

25. The recent national changes in economic development shows that the economy grew to 5.8 % in FY 2016/2017 compared to a 5.7 % growth in 2015/2016, this is 0.1% growth that was driven by infrastructure investments, devolution, health, manufacturing, youth and women empowerment, information and communication technology (ICT), wholesale and retail trade, supported by large investments and growth in the service sector. Political activity in 2016 was marked by campaigning for the August 2017 general elections. The opposition parties led a spirited campaign calling for overhaul of the electoral infrastructure. As a result, electoral legislation was amended to provide for a revised voter register and new electoral timelines and funding arrangements. All commissioners on the Independent Electoral and Boundaries Commission were replaced in January 2017 affecting the budget further.

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26. The ongoing drought has led to crop failure, massive death of herds of livestock, and increased food insecurity. Further, with hydropower being the cheapest source of energy in Kenya, poor rains increased energy costs, their effects spilled over to other sectors. The rise in food and energy prices drove inflation to a high of 11.7% in May 2017. The measures taken by the government progressively reduced pressures on food prices. The annual average inflation rate was 8.3%.

27. The Kenya Shilling depreciated by between 2% -10% against USD, British pound (GBP) Euro (EUR). The International Monetary Fund (IMF) attributed the weakening to reduction in foreign currency, denominated capital inflows, declining of tourism receipts and interventions by the CBK to smoothen the foreign exchange market. Despite the depreciation, the Kshs. was resilient compared to other emerging market currencies due to the country's stringent monetary tightening, low level of dependence on hydrocarbons and minerals exports. It remains vulnerable to global developments such as further rises in US rates and uncertainties surrounding the state of the World economies. The Kshs. stabilized at an average of 102.23 against the US dollar in 2016/2017.

28. During 2016/2017, Kenya's equity market performance improved marginally compared to the 2015/2016. Equity turnover inched up to Kshs. 37.11 Billion compared to Kshs. 36.61 Billion recorded in 2016. Bond market performance declined marginally recording Kshs. 105.27 Billion compared with Kshs. 112 Billion recorded in the corresponding period in 2016.

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29. Bond deals on the other hand increased from 1,477 recorded in to 2,500 recorded in 2017. Onwards, the future remains promising as we look towards improved market

activity as the effects of new policies and products begin to bear fruit. We remain optimistic that the business friendly policies will spur stronger investor participation in the Financial Services Sector (FSS), further catalysing capital markets growth and ultimately translating into more savings to drive productive enterprise in Kenya and counties at large.

30. In the first quarter of 2017, the current account deficit doubled to Kshs. 123.2 Billion from Kshs. 43.4 Billion in the first quarter of 2016. International merchandise trade which includes exports and imports of goods registered a deficit of Kshs. 259.6 Billion.

31. International trade in services posted a surplus of Kshs. 50.9 Billion in the time under review compared to a surplus of Kshs. 38.1 Billion in the corresponding 2016. Service receipts increased by 18.9 per cent to Kshs. 131.7 Billion while service payments increased by 11.3 per cent to Kshs. 80.9 Billion in 2017. The expansion in the service receipts could be attributed to increased travel inflows following improved tourism arrivals. Diaspora remittances increased by 5.5 per cent to Kshs. 45.1 Billion in the first quarter of 2017 from Kshs. 42.8 Billion in the first quarter of 2016.

32. Net financial inflows more than doubled from a surplus of Kshs. 133.1 Billion in 2016 to a surplus of Kshs. 288.0 Billion in 2017. This was mainly on account of increased disbursements to the general Government in form of project and commercial loans during the year. Gross official reserves increased by

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8.9 per cent from Kshs. 792.4 Billion in 2016 to Kshs. 863.0 Billion as at the end of the first quarter of 2017. These developments resulted into an improvement in the overall balance of payments position from a surplus of Kshs. 26.3 Billion in the first quarter of 2016 to a surplus of Kshs. 84.2 Billion in the quarter under review.

33. The reserves remain above the statutory requirement of four months of import cover, while remittances rose 3.8 per cent to \$732.704 Million (Kshs.76.135 Billion) compared with \$705.866 Million (Kshs.73.346 Billion) a year earlier. The increased dollar stock in late April through early May was driven by increased foreign loan inflows. These were \$986.9 Million (Kshs.102.55 Billion) in loans from the Chinese government, \$800 Million (Kshs.83.13 Billion) syndicated commercial loan and \$450 Million (Kshs.46.76 Billion) loan from Preferential Trade Area and African Export Import Bank, according to the National Treasury.

34. The County Government of Meru with the upcoming elections emphasised on a broad-based growth touching on all sectors of the county economy. Governance and Public Administration; Information and Communication Technology (ICT); Cohesion and Security for Development; Disaster Preparedness and Management; Planning; Health; Social Protection, Culture and Recreation; transport and Infrastructure; Trade, Co-operatives development and Enterprise Development (youth empowerment); Industrialization; Land adjudication; Agriculture; and Tourism were all given priorities.

35. County projections for the short to medium term are based on assumption such as: increased rainfall to enhance agricultural production; a stable

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macroeconomic environment; continued low international oil prices; continued stability of the Kenya shilling (Kshs.); improved security as a boost to tourism; and continued reforms in governance (strengthened devolution); improved international trade (lifting of ban on Miraa). Interventions such as: The Development Response to Displacement Impacts Project (DRDIP II) (\$100M), The Kenya Water and Sanitation Development Project (WSDP) (\$300M), The Off-grid Solar Access Project for Underserved Counties (\$150M) Infrastructure Finance Public and Private Partnership Project: additional financing and restructuring (\$50M), Program to Strengthen Governance for Enabling Service Delivery and Public Investment in Kenya (\$150M), The International Finance Corporation (IFC) supports, Kenya Health Sector Support Project (KHSSP), Transforming Health Systems for Universal Care Projects, The IDA-funded Kenya Electricity Expansion Project (KEEP) and Global Output Based Aid (GPOBA), National Safety Net Program (NSNP), The IDA-funded Northern Corridor Transport Improvement Project, The Kenya Petroleum Technical Assistance Project (KEPTAP) The Kenya Accountable Devolution Programme's (KADP), such as will go a long way in influencing the growth and budgets in the county.

36. The county under new leadership plans to focus on areas such as: Provision of water for domestic and irrigation purposes everywhere; Agriculture and cash for all; Education-ECDE milk programme; Empowerment of youth and women; Health services; Transport and Infrastructure among others.

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#### IV. IMPLEMENTATION OF THE FY 2017/18 BUDGET

37. Implementation of the 2017/18FY budget has been adversely affected by several challenges including; delayed release of exchequer by the National Government; revenue bill for 2016 not in place, prolonged electioneering period affected local revenue collection. These challenges will culminate to below target budgeted revenue.

38. As at 30th September 2017 the Exchequer returns shows receipts from the National Government were KShs. 818.9 Million against a target of Kshs.1, 857.1 Billion. This translates to a shortfall of Kshs.1, 038.2. County own revenue amounted to KShs. 40 Million compared to a collection of Kshs.....for the same period in the previous Financial Year, while unspent balances carried forward from FY 2016/2017 amounted to KShs. 1.408 Billion. The revenues are expected to improve with completion of administrative reforms including completion of revenue automation.

39. Total expenditure by end of 30th September 2017 was KShs. 985 million as compared to a budget allocation of KShs. 2.325 Billion for the same period under review. The low absorption has been occasioned by delayed disbursement of revenues from the National Government (NG) due to the prolonged Country's general election. However, higher absorption rates are expected in the coming months as revenue flows both from the NG and own sources picks up.

40. Considering that the bulk of the non-discretionary county expenditures like personnel emoluments take precedence in spending, any delays in release of funds or revenue flows impact largely on the development expenditures which are considered after these non-discretionary expenditures are settled.

The county will continue to enhance finance management systems at all levels to further improve on its efficiency and its effectiveness.

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41. With respect to revenue, the County Government will maintain a strong revenue effort by; sealing existing leakages and ensuring automation of all revenue collection points in line with modern technology; ensuring cashless collection of revenue in all revenue collection points and expansion of revenue base in addition of strengthening enforcement of revenue collection; providing conducive environment for business traders and market users by repairing the dilapidated markets and Providing enabling legal framework that will facilitate enforcement and compliance.



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## V. RESOURCE ALLOCATION FRAMEWORK

### A. Adjustment to 2017/18 FY Budget

42. The underpinning FY 2016/17 fiscal framework assumed a stable macroeconomic environment and continuation of the Government's policy of containing non-priority and unproductive expenditures within sustainable levels.

43. Considering the outcome of FY 2016/17, the County Government fiscal position is very tight. In addition expenditure will be aligned to reflect the priorities and policies of the new government. Therefore, the departments will have to contain expenditures especially by reducing the recurrent expenditures in order to create fiscal space for spending on development programmes within the budget.

44. Any adjustments to FY 2017/18 Budget will only provide funding to areas of priority and in line with the government manifesto. From the outlook, FY 2017/18 supplementary estimates will generally be reflective of the current scenarios in revenue performance.

45. Given the fiscal performance in the FY 2016/17 and the updated macroeconomic outlook for the FY2016/17, there are some inherent risks to the FY 2017/18 budget framework. Expenditure pressures and in particular those of recurrent nature, pose a serious challenge. These risks will be monitored closely and appropriate measures taken in time.

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46. Challenges in revenue performance require the County Government to enhance the structures in place to seal loopholes and widen the tax-base. Other initiatives to enhance collection of property rates will be explored and implemented to ensure that the budget is fully financed.

### **B. Medium-Term Expenditure Framework**

47. On the expenditure side, the County Government will continue with rationalization of expenditure to improve efficiency and contain the wage bill.

48. Continued compliance with PFM Act, 2012 and the PFM (County Governments) Regulations, 2015 is expected to accelerate reforms in expenditure management.

49. In order to ensure effective utilization of public finances, resource allocation and utilization in the medium term expenditure framework will be guided by the following;

- \* County Integrated Development Plan (CIDP)
- \* Annual Development Plans (ADP)
- \* County fiscal strategy paper
- \* Ongoing projects
- \* Emerging priorities
- \* PFM Act, 2012 and the PFM (CG) Regulations, 2015

50. The medium term budget framework for the FY2017/18- 2019/20 will ensure continuity in resource allocation based on prioritized programmes aligned to employment creation and poverty reduction. Consequently, the FY 2017/18

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51. MTEF budget will focus on interventions to guide transformation of the County anchored on five strategic pillars enshrined in the CIDP and in the ADP.

52. The priority social-economic sectors will continue to receive adequate resources to promote development. The water sector is already receiving significant share of resources in the budget and will continue to utilize the allocated resources efficiently in order to generate fiscal space to accommodate other strategic interventions. Agriculture and livestock resource allocation will continue to be enhanced to boost productivity, create employment and improve food security through value addition and innovations in the sector.

53. With the County Government's commitment in improving infrastructure countywide, the share of resources going to priority physical infrastructure sector, such as roads, street lighting and water will continue to rise over the medium term period. This will help the sector provide quality and reliable services.

54. Reflecting the above medium-term expenditure framework, Annex II provides the tentative projected baseline ceilings for the FY2017/18 – 2019/20 MTEF period by Departments.

### **C. The FY 2017/18 Budget Framework**

55. The FY 2017/18 budget framework is set based on the medium-term macro-fiscal framework set out in this document and the County Government's strategic objectives outlined in the CIDP 2013 -2017, 2017/18 ADP, the CFSP 2016, the second MTP for Vision 2030 and agreed development policies.

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## Revenue projections

56. The FY 2017/18 resource envelope is projected at KShs.10.515 Billion constituting: KShs. 601 Million own source revenue, 220 Million Hospital FIF (Appropriation-in-Aid ), 836.6 Million as conditional grants from the NG, 156.7 Million as conditional grants from the development partners, 999.7 Million as roll-overs from 2016/17 FY and KShs. 7.701 Billion as equitable share from the National Government. As noted above, performance on County's own source revenue will be underpinned by on-going reforms in revenue administration. These figures are indicative and will be firmed up in the 2018 CFSP.

## Expenditure Forecasts

57. Overall expenditures are projected at KShs 10.515 Billion in the FY 2017/18, up from the estimated expenditure of KShs. 8.82 Billion in the FY 2016/17 budget (19.2 per cent growth). Recurrent expenditures are expected to amount to KShs. 7.347 Billion and KShs. 3.167 Billion funding development agenda of the Government.

58. The wage bill is projected to be at KShs. 4.16 Billion and is expected to remain at this position for some time. In the medium term these emoluments will increase slightly due to annual increments but largely remain at this level until adoption of the special human resource audit report and the SRC's job evaluation completion and the recommendations implemented.

59. The resources for development expenditures is projected to grow positively as the government is geared to reducing recurrent expenditure to yield more resources for development. As part of shifting more resources to development, most of the outlays are expected to support critical county infrastructure as the county realigns to meet the fiscal responsibility requirements.

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## VI. CONCLUSION AND NEXT STEPS

53. The fiscal outcome for the FY 2016/17 has had implication on the financial objectives contained in the 2016 County Fiscal Strategy Paper. Appropriate revisions have been undertaken in the context of this CBROP, taking into account the budget outturn for the FY 2016/17. Both revenues and expenditures have been revised as reflected in this CBROP which is broadly in line with the fiscal responsibility principles outlined in the PFMA, 2012 and also consistent with the county strategic objectives pursued by the County Government as a basis of allocation of public resources.

54. In the fiscal year 2016/17, revenue enhancement remains a key focus area for the Government. In Order to achieve set revenue targets, widening of revenue base and updating the valuation roll backed by an effective enforcement strategy will be key.

55. The indicative departmental ceilings annexed herewith will guide the county Departments in preparation of the FY 2018/19 budget. These ceilings will be firmed up in the CFSP that will be finalized by February 2018. (see annex III)

## Annex I: Revenue Projections

No.	Revenue Stream	Actual Revenue FY 2016/17	Revised FY2017/18	Projected Revenue FY2018/19
		Kshs.s	Kshs.s	Kshs.s
	<b>Total revenue</b>	8,158,542,438.77	9,516,132,709.00	10,038,019,496.00
1	a. Equitable share	7,006,680,257.00	7,701,000,000.00	8,304,698,608.00
	<b>conditional Grants from the National Gov- ernment Revenue</b>	<b>495,823,186.00</b>	<b>836,607,144.00</b>	<b>881,434,705.00</b>
1	Conditional Grants to Level-5 Hospitals	356,069,364.00	373,872,832.00	393,872,832.00
3	Users fee forgone	32,096,227.00	31,648,428.00	31,648,428.00
4	Conditional Grant-Leas- ing of Medical Equip- ment		95,744,681.00	95,744,681.00
5	Road Maintenance Fuel Levy	107,657,595.00	276,672,439.00	301,500,000.00
6	Conditional Allocation for Development of Youth Polytechnics*		58,668,764.00	58,668,764.00
	<b>Conditional allocations to County Govern- ments from Loans and Grants from Develop- ment Partners</b>	<b>23,715,039.62</b>	<b>156,749,763.00</b>	<b>156,749,763.00</b>
	World Bank Loan to for transforming health systems for universal care project	13,420,039.62	29,524,087.00	29,524,087.00
	World Bank for na- tional agricultural and Rural Inclusive Growth project		50,000,000.00	50,000,000.00
	KDSP (Level 1 Grant + FY 2016/17 allocation)		50,375,116.00	50,375,116.00
	Danida	10,295,000.00	18,748,409.00	18,748,409.00

	GoK-SIDA		8,102,151.00	8,102,151.00
	<b>Appropriation in AID</b>	<b>185,000,000.00</b>	<b>220,000,000.00</b>	<b>120,000,000.00</b>
	Hospital FIF	185,000,000.00	220,000,000.00	120,000,000.00
	<b>Totals Internal revenue</b>	<b>447,323,956.15</b>	<b>601,775,802.00</b>	<b>575,136,420.00</b>
7	Slaughter house fees	5,630,390.00	7,173,224.00	7,890,546.00
8	Market fee	42,781,889.00	85,043,844.00	65,548,228.00
9	Transfer & Subdivision fee	2,025,976.00	1,419,720.00	1,561,692.00
10	Plot Rent	3,665,146.00	7,460,127.00	8,206,140.00
13	Land Rates	32,385,806.00	78,554,228.00	66,409,651.00
14	single business permit	130,306,317.00	143,241,440.00	138,748,621.00
16	parking fees	66,062,745.00	85,898,443.00	94,488,288.00
17	House rent/Stall rent	11,338,882.00	15,548,856.00	17,103,742.00
18	Cess	73,400,441.00	95,342,521.00	84,876,773.00
19	Building plans	13,705,214.00	19,032,572.00	20,935,829.00
20	Outdoor adverts. & Signboard	20,508,440.00	11,982,925.00	13,181,218.00
21	Hire of county properties	568,085.15	2,186,732.00	2,405,405.00
22	Application fees	1,006,910.00	2,167,913.00	2,384,705.00
23	Impounding fees & Fines	1,109,670.00	1,883,080.00	2,071,388.00
24	Sale of tender doc	87,200.00	231,228.00	254,351.00
25	Toilets fee	1,316,840.00	2,195,628.00	2,415,191.00
26	Miscellaneous income	12,531,171.00	13,165,978.00	14,482,576.00
27	Income from county estates	546,000.00	1,753,671.00	1,929,038.00

28	Refuse collection fee	301,600.00	715,332.00	786,865.00
29	Fire section fee	319,500.00	862,927.00	949,219.00
30	Others (Meat Inspection & Veterinary Services)	2,006,669.00	4,180,830.00	4,598,913.00
31	public health	7,100,693.00	5,952,211.00	6,547,432.00
32	AMS MITUNGUU	2,718,706.00	442,520.00	486,772.00
33	KAGURU ATC-DEMO FARM	14,411,840.00	13,564,174.00	14,920,591.00
34	KAGURU ATC -TRAINING	1,487,826.00	1,775,678.00	1,953,246.00



## Annex II: Medium Term Expenditure Framework 2018/19-2020/2021

VOTE	VOTE NAME		PRINTED ESTIMATES 2017/18	ESTIMATES 2018/19	PROJECTED ESTIMATES	
					2019/20	2020/21
		<b>RECURRENT</b>	<b>7,353,851,778</b>	<b>7,721,544,367</b>	<b>8,107,621,585</b>	<b>8,513,002,664</b>
		O&M	3,191,270,318	3,350,833,833	3,518,375,525	3,694,294,301
		PE	4,162,581,460	4,370,710,533	4,589,246,060	4,818,708,363
3561	County Assembly	O&M	744,593,394	781,823,064	820,914,217	861,959,928
		PE	450,441,338	472,963,405	496,611,575	521,442,154
3562	County Executive	O&M	201,917,895	212,013,790	222,614,479	233,745,203
		PE	78,180,092	82,089,097	86,193,551	90,503,229
3563	Finance,Economic Planning & ICT	O&M	493,128,437	517,784,859	543,674,102	570,857,807
		PE	279,578,065	293,556,968	308,234,817	323,646,557
3564	Agriculture, livestock & fisheries	O&M	112,064,054	117,667,257	123,550,620	129,728,151
		PE	243,714,733	255,900,470	268,695,493	282,130,268
3565	Water & irrigation	O&M	36,957,298	38,805,163	40,745,421	42,782,692
		PE	69,802,651	73,292,783	76,957,422	80,805,294
3566	Education, Culture & Social Devt.	O&M	151,754,042	159,341,744	167,308,831	175,674,273
		PE	340,245,132	357,257,389	375,120,258	393,876,271
3567	Health Services	O&M	831,292,063	872,856,667	916,499,500	962,324,475
		PE	2,221,766,582	2,332,854,911	2,449,497,657	2,571,972,540
3568	Lands, Physical Planning & Public Works	O&M	33,829,579	35,521,058	37,297,111	39,161,966
		PE	40,248,426	42,260,847	44,373,890	46,592,584
3569	Public Service Administration & Legal Affairs	O&M	452,611,470	475,242,044	499,004,146	523,954,353
		PE	314,017,421	329,718,292	346,204,207	363,514,417
3570	Roads,Transport & Energy	O&M	32,565,753	34,194,040	35,903,742	37,698,929
		PE	48,868,036	51,311,437	53,877,009	56,570,860
3571	Trade,Co-operatives	O&M	34,765,480	36,503,754	38,328,942	40,245,389
		PE	41,637,682	43,719,566	45,905,544	48,200,822
3572	Youth Affairs & Sports	O&M	15,233,024	15,994,676	16,794,409	17,634,130
		PE	22,156,314	23,264,130	24,427,336	25,648,703
3573	Public Service Board	O&M	30,573,557	32,102,235	33,707,347	35,392,714
		PE	-	-	-	-
3574	Environment, Wildlife & Natural Resources	O&M	19,984,271	20,983,485	22,032,659	23,134,292
		PE	11,924,988	12,521,238	13,147,300	13,804,665
		<b>DEVELOPMENT</b>	<b>3,153,919,119</b>	<b>3,311,615,075</b>	<b>3,477,195,828</b>	<b>3,651,055,620</b>
3561	County Assembly		30,908,054	32,453,457	34,076,130	35,779,936
3562	County Executive		-	-	-	-
3563	Finance,Economic Planning & ICT		301,000,000	316,050,000	331,852,500	348,445,125
3564	Agriculture, livestock & fisheries		248,562,937	260,991,084	274,040,638	287,742,670
3565	Water & irrigation		862,154,905	905,262,650	950,525,783	998,052,072
3566	Education, Culture & Social Devt.		261,485,064	274,559,317	288,287,283	302,701,647
3567	Health Services		139,246,837	146,209,179	153,519,638	161,195,620
3568	Lands, Physical Planning & Public Works		110,600,000	116,130,000	121,936,500	128,033,325
3569	Public Service Administration & Legal Affairs		-	-	-	-
3570	Roads,Transport & Energy		812,481,141	853,105,199	895,760,458	940,548,481
3571	Trade,Co-operatives		162,605,692	170,735,976	179,272,775	188,236,414
3572	Youth Affairs & Sports		180,704,488	189,739,713	199,226,698	209,188,033
3573	Public Service Board		-	-	-	-
3574	Environment, Wildlife & Natural Resources		44,170,000	46,378,500	48,697,425	51,132,296
	<b>GRAND TOTALS (Rec + Dev)</b>		<b>10,507,770,896</b>	<b>11,033,159,441</b>	<b>11,584,817,413</b>	<b>12,164,058,284</b>

## ANNEX III: County Budget Calendar 2018-2019

	KEY BUDGET ACTIVITIES	RESPONSIBILITY	DEADLINE
<b>2</b>	<b>Launch of Sector Working Groups</b>	<b>County Treasury</b>	<b>10-Jan-18</b>
<b>3</b>	<b>Performance Review &amp; Strategic Planning</b>	<b>Departments &amp; Corporations</b>	<b>10-Jan-18</b>
3.1	Review & Update of Strategic Plans	Departments & Corporations	<b>11-Jan-18</b>
3.2	Review of Programme Output & Outcome	Departments & Corporations	11-Jan-18
3.3	Expenditure Review	Departments & Corporations	11-Jan-18
3.4	Progress Report on MTP/CIDP Implementation	Departments & Corporations	11-Jan-18
<b>4</b>	<b>Determination of Fiscal Framework</b>	<b>Macro Working Group</b>	<b>09-12 Jan-18</b>
4.1	Estimation of Resource Envelope	Macro Working Group	09-12-Jan-18
4.2	Determination of policy Priorities	Macro Working Group	09-12-Jan-18
4.3	Preliminary Resource Allocations to Sectors	Macro Working Group	09-12Jan-18
4.4	Draft budget Review & Outlook Paper	Budget Directorate	10-Jan-18
4.5	Submission & Approval of BROP by CECM	County Treasury	11-Jan-18
4.6	Submit Approved BROP to CA	<b>County Treasury</b>	12-Jan-18
<b>5</b>	<b>Preparation of MTEF Budget Proposals</b>	<b>Departments &amp; Corporations</b>	
5.1	Draft Sector Report	Sector Working Groups	19-Jan-18
5.2	Convene Public Sector Hearing (Public Participation)	County Treasury	22-26 Jan-18
5.3	Review of the Sectorial proposals	County Treasury	29 <sup>th</sup> Jan-1 <sup>st</sup> - Feb18
5.4	Submission of Sector Reports to CT	Sector Working Groups	2nd-Feb-18
5.5	Consolidation of sector reports	Secretariat	5-9 Feb -18
<b>6</b>	<b>Draft CFSP</b>	<b>Budget</b>	<b>16-Feb-18</b>
6.1	Submission of CFSP to CECM for Approval	County Treasury	20-Feb-18
6.2	Submission of CFSP to CA for approval	County Treasury	28-Feb-18
<b>7</b>	<b>Preparation and Approval of Final DAs Programme Budget</b>	<b>Departments &amp; Corporations</b>	
7.1	Develop & issue Final Guidelines on Preparation of 2018/19 Budget	County Treasury	05-Mar-18
7.2	Submission of Budget Proposal to CT	Departments & Corporations	21-Mar-18
7.3	Review of Draft Budget Proposal	County Treasury	27-Mar-18
7.4	Consideration & Approval of Draft Budget Estimates	CECM	01-Apr-18
7.5	Consideration of Draft Budget Estimates	County Treasury	05-Apr-18
7.6	Submission of Draft Estimates by CA	County Treasury	30-Apr-18
7.7	Review of Draft Estimates by CA	CA	20-May-18
7.8	Report on Draft budget Estimates From CA	CA	30-May-18
7.9	Consolidation of the Final Budget Estimates	County Treasury	20-Jun-18
7.1	Submission of Appropriation Bill to CA	County Treasury	20-Jun-18
7.11	Submission of Vote on Account to CA	County Treasury	30-Jun-18
<b>8</b>	<b>Budget Statement</b>	<b>County Treasury</b>	<b>30-Jun-18</b>
<b>9</b>	<b>Consideration And Passage of Appropriation Bill</b>	<b>CA</b>	<b>30-Jun-18</b>