



COUNTY GOVERNMENT OF NYERI

THE 'MWANANCHI' BUDGET

2019/2020



THEME: "CREATING JOBS, TRANSFORMING LIVES – HARNESSING "THE BIG FOUR"

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FOREWORD

It is my great honour to present the ‘Mwananchi’ Budget for the FY 2019/20 in fulfilment of my mandate as the County Executive Committee Member for Finance and Economic Planning entrusted with the fiduciary responsibility of managing the county resources in accordance with section 132 of the Public Finance Management Act, 2012.

This is the second budget of the current administration of Nyeri County showing renewed commitment towards advancement of the development agenda of our great county. I am hopeful and looking forward to working with all citizens of Nyeri in order to achieve our development agenda in a harmonious environment.

The theme of this year’s budget is; “Creating Jobs, Transforming Lives – Harnessing “The Big Four”. This theme, resonates well with the County’s Vision of a “wealthy county with happy, healthy and secure people”. We remain committed to directing all our resources and energy towards improvement of our people’s lives so that we can move towards attainment of our vision despite the constrained resource basket.

Through this budget and for the first time, the county government has deliberately set aside a total of Kshs. 30M for each and every ward to ensure fairness in distribution of resources and for the fruits of devolution to be felt by all the Nyeri Citizens. This approach does not in any way negate the principles of equity as the government will continue to implement the flagship projects which are spread across the county.

Sincerely,

ROBERT THUO MWANGI
County Executive Committee Member
Finance and Economic Planning

I. PURPOSE

The Public Finance Management Act, 2012 Section 131 (6) states that the County Executive Committee member for finance shall take all reasonably practicable steps to ensure that the approved budget estimates are prepared and published in a form that is clear and easily understood by, and readily accessible to, members of the public.

A Citizens Budget is a brief and simplified version of the budget and guide for the general public. It explains the contents of the Budget in simplified language. This is to ensure that *Mwananchi* at all levels, have a better understanding of the contents of the Budget.

It is in this regard that this Mwananchi Budget has been prepared to ensure that the Financial Year 2019/2020 budget is understood by all citizens of Nyeri.

II. BACKGROUND

The Constitution through function 14 (Schedule 4 part 2), assigns county governments the responsibility to ensure and coordinate the participation of communities and locations in governance at the local level and assist the communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

The aim of this document is to ensure that we achieve effectiveness in public participation in the government processes by presenting the budget estimates in a clear, easily understandable, and readily accessible format to members of the public.

III. FINANCIAL 2019/2020 BUDGET

1. Economic Assumptions underlying the 2019-2020 budget

i) Growth in the Economy/GDP

Kenya's economic growth has remained strong and resilient even under evolving global challenges, supported by strong public and private sector investment and appropriate economic and financial policies. The broad-based economic growth for the last five years (2013 to 2017) has averaged at 5.6 percent up from 4.7 percent in the period 2008 to 2012 and 4.6 percent in the period 2002 to 2007. This is projected to raise to 6.2 percent in 2019 from a growth of 6.0 percent in 2018.

ii) Inflation

Inflation rate was highly volatile in the period 2008-2012 at an average of 10.6 percent compared to 8.5 percent in the period 2003-2007. There was a sharp increase in inflation rate in the year 2008-2010 which was occasioned by internal shocks (post-elections disruptions and unfavourable weather conditions) and external shocks (high crude oil prices and global financial crisis). The tightening of monetary policy, together with an easing in global food and fuel prices, saw the levels of inflation stabilize in 2012.

iii) Budget surplus' or deficits;

In the medium term the overall fiscal deficit will be maintained at sustainable levels to ensure debt is maintained within sustainable levels. The fiscal debt was 9.1 percent of the GDP in FY

2016/17, 7.2 percent in FY 2017/18 and is expected to reduce to 6.3 percent in FY 2018/19 and further to 3.1 percent by FY 2022/23. This deliberate fiscal consolidation plan, also resonates well with the East African Monetary Union (EAMU) protocol target ceiling of 3.0 percent of GDP.

iv) External borrowing

The Government will continue to restrict growth in recurrent expenditures while doubling its effort in domestic resource mobilization in order to reduce the fiscal deficit. Enactment and implementation of the tax amendment law and the Finance Act 2018 will ease administrative blockages, improve compliance and boost revenue collection, thereby supporting the fiscal consolidation efforts.

2. Revenue: Money that the county government raises for its activities

This records all revenues received to finance county activities including allocations from the National equitable share, conditional grants, as well as grants from Development Partners.

2.1 Local Revenue

ACCOUNT DESCRIPTION	APPROVED TARGET 2019/2020
Liquor Licence	53,878,695
Commision 3%	1,000,000
Agricultural Mechanisation Station	1,155,400
Wambugu Agricultural Training Centre	8,500,000
Veterinary Charges	7,000,000
Slaughtering Fees	3,776,000
Slaughter House Inspection Fees	2,500,000
Nyeri Slaughter House	480,000
Kiganjo Slaughter House	120,000
Sale of Fertilizer/lime	3,000,000
Business Permits	120,000,000
Ambulant Hawkers Licences (Other than BSS Permits)	800,000
Market Entrance/Stalls/Shop Rents	37,000,000
Weights and Measures	3,000,000
Central Kenya show annual permit	500,000
Co-operative Audit	2,500,000
Hospital Services	250,000,000
Public Health	20,000,000
Burial Fees	50,000
Public Toilets	600,000
Miscellaneous Income	2,500,000
Document Search Fee	500,000
Tender Documents Sale	100,000
Impounding Charges/Court Fines, penalties, and forfeitures	3,000,000
Application Fee	20,000,000
Business Subletting / Transfer Fee	100,000
Parking Fees	45,000,000
Enclosed Bus Park	75,788,000
Parking Clamping/Penalties/Offences fees	2,966,000
Cess (Quarry, Produce, Kaolin, e.t.c.)	47,000,000
Land Rates	85,456,000
Other Property Charges, Stand Premium/Commissioner of Lands	698,900
Ground Rent - Current Year	5,000,000
Ground Rent - Other Years	3,500,000

Temporary Occupation License (TOL), New Occupation, Space Rent, Retainers fees	2,000,000
Hire of Plant & Machinery	-
Plot Transfer Fee	1,055,000
Housing Estates Monthly Rent	37,582,000
Housing Estates Monthly Rent (Kiawara, Majengo & Kingongo Phase 3)	534,000
Approvals (Extension of users, Pegging for Kiosk, Subdivision, transfer, Amalgamation, survey, Occupation Cert, boundary dispute e.t.c.)	9,565,800
Sign Boards & Advertisement Fee	29,498,425
Buildings Plan Approval Fee	25,572,000
Buildings Inspection Fee	5,818,570
Right-of-Way / Way-Leave Fee (KPLN, Telkom, e.t.c.)	8,510,010
Consent to Charge Fee/Property Certification Fee (Use as Collateral)	2,000,000
Agency Fee (Fees from KHC, Insurance Firms, e.t.c.)	120,000
Sales of Council's Minutes / Bylaws	256,000
Sale of Old Office Equipment and Furniture	-
Benevolent Fund	846,000
Debts Clearance Certificate Fee	2,457,200
Social Hall Hire, IFAD Hall	135,000
Stadium Hire	900,000
Fire-Fighting Services	19,000,000
Nursery Schools Fee (KRT)	115,000
Nursery Schools Fee (Kingongo)	257,000
Nursery Schools Fee (Nyakinyua)	208,000
Registration of School, Training/Learning Center Fee	50,000
Garbage Dumping Fee/waste disposal charges	1,051,000
Refuse Collection Fee	45,000,000
TOTAL LOCAL SOURCES	1,000,000,000

2.3 External Sources

This is money that the County Government receives from National Transfers including conditional grants and; Development Partners in the form of grants.

Revenue Source	Description	Total in Kshs
Equitable Share		5,301,000,000
	County Referral Hospital	407,861,272
	Compensation for user fees foregone	13,701,379
	Rehabilitation of village polytechnics	55,143,298
	Road maintenance levy fund	153,627,469
	Kenya Climate Smart Agriculture Project (KCSAP)	186,033,960
	Kenya Devolution Support Program - Level 1 (KDSP)	53,203,142
	Kenya urban Support Program (KUSP)	236,000,000
	DANIDA	16,605,000
	Transforming Health Systems for Universal Health Care (THS -UCP)	24,814,801
	Agriculture Sector Development Support Programme (ASDSP)	15,187,858
	Universal Health Care Grant	159,894,390
	Total	1,322,072,569
	Balance Brought forward (Roads Levy-KRB including coffee cess)	164,002,853
TOTAL		6,787,075,422

3. Expenditure: How the County Government intends to spend the money

The County Annual Budget for the FY 2019/20, was purely developed through a zero-based approach and resources are allocated in line with the existing needs in the coming financial year based on the county priorities. The Projected total budget is estimated at Kshs. 7,787,075,422, consisting of recurrent expenditure of Kshs. 5,278,716,303 which is 67.92 percent of the total county budget. Out of this, the allocation for personal emolument is Kshs. 3,507,418,303 which 45 percent of the total budget and far above the recommended percentage of 35 percent.

The government is considering various options on reducing the wage bill without any negative impact on the wellbeing of the employees or compromising service delivery.

The development expenditure estimate is at Kshs. 2,508,359,119 which represents 32.08 percent of the total budget. Much of these resources have been allocated in line with the County Integrated Development Plan (2018-2022), and the Annual Development Plan (2019/2020) which have been prepared in line with the national development agenda taking into account the "Big Four Agenda".

3.1 Priorities in Allocation and Spending

The available resources have been allocated to the competing county needs in order of priorities articulated during various engagements with the public and other stakeholders. It is expected that the projects and programmes that have been identified, consultatively, will ensure the county remains in the path of sustainable growth and development.

In the FY 2019/20, the County Government will focus on policies that promote equity, reduce poverty as well as foster wealth and jobs creation especially for the youth. In line with this, we have rolled out an initiative dubbed "ward specific projects" programme to enhance equity and ensure development is felt in all corners of the county. In this Budget, every ward has been allocated Kshs. 30M and a further Kshs. 10 million for Kieni Sub County Wards to guarantee an affirmative consideration.

(i) Infrastructure Development and Growth

A total amount of Kshs. 900 million has been allocated for construction and maintenance of roads, culverts and bridges. Out of this, Kshs. 513 million will directly go to maintenance of access roads in all the wards under the ward specific projects. Further Kshs. 304 million, a conditional grant from the Kenya Roads Board, will maintain the paved roads in our urban areas though part of it will boost the maintenance of rural access roads. There are plans to acquire machinery worth Kshs. 20 million to supplement the already existing ones and improve on coverage towards the medium-term objective of having a fully equipped roads maintenance and response unit in all the sub-counties.

To facilitate lighting of the county, Kshs. 100 million has been allocated for installation of streetlights and renewable energy programs, of which Kshs. 87 million will go directly to the wards for own selected projects. Further, Kshs. 69 million has been allocated to the Trade Department to improve the business environment and promote trade in the county.

Through the Kenya Urban Support Project supported by World Bank the County Government has received Kshs. 236 million directed towards construction of a modern bus termini at Asian Quarters in Nyeri Town. Kshs. 68 million has also been allocated towards completion of a County Spatial Plan and Kshs. 8 million for survey of markets across the county.

(ii) Social Protection for the Vulnerable Groups

In an effort to safeguard the poor, vulnerable and marginalized groups, Kshs. 100 million has been allocated to 'Elimu Fund' bursary program which allows the deserving, bright, but less fortunate students to access education. In addition, there is a conditional allocation of Kshs. 55 million for capitation of Youth Polytechnics that supports our youth to acquire skills and craftsmanship to engage in income generating activities.

To facilitate free quality early childhood education, an allocation of Kshs. 44.3 million has been provided for ECDE infrastructure improvement and procurement of necessary equipment required for learning.

Kshs. 8 million has been allocated for the disaster management unit to allow for provision of food, clothing, construction materials and other necessities as the County Government continues to explore better ways of responding to disaster within the county.

(iii) Agricultural Transformation for Food Security

Food security is one of the 'Big Four' national development agendas and Nyeri being an agricultural county, depends on agriculture as the main economic activity contributing almost 85 percent of the households' income. This calls for concerted efforts to guarantee sustainable food production. Towards this, Kshs. 23 million has been allocated to Wambugu ATC for the county greening initiative where fruit tree seedlings will be propagated for distribution to farmers, fencing of the farm and expansion of the irrigation for crop demonstration purposes. Further, Kshs. 6 million has been allocated towards equipment for AMS services which will have a multiplier effect on revenue collection.

The county is a beneficiary of a World Bank funded programme dubbed 'Kenya Climate Smart Agriculture Project' that is targeting areas highly affected by the changes in the weather patterns thereby threatening food security. The programme has been rolled out in some areas of Kieni and Mukurweini with an allocation of Kshs. 189 million in the budget proposal.

Kshs. 33 million has been set aside for purchase of high-quality breed semen and vaccines to improve milk production and livestock health and overall household income. Kshs. 6 million for processing and packaging of fish at Wamagana Fish Processing Plant. This follows the cage fish farming initiative that was rolled out in the current financial year in Chinga and Hohwe dams aimed at improving fish production.

Kshs. 150 million has also been set aside for irrigation water projects including borehole drilling and equipping. This will intensify the county commitment to expand the land under irrigation and make the county food secure.

(iv) Quality and Accessible Health Care Services

The county was identified for piloting UHC and in the current financial year was allocated Kshs. 319 million of which a total Kshs. 159 million has been carried forward from the previous

financial year. Further, Kshs. 205 million has been allocated towards improving health infrastructure, sourcing of specialized medical equipment among others. Out of this, Kshs. 24 million is a conditional grant from the world bank to support in transforming health care programme and Kshs. 30 million for construction of Naromoru Level IV Hospital.

3.2 Sector Specific Programmes

DEPARTMENT	PERSONAL EMOLUMENT	O&M	TOTAL RECURRENT	DEVELOPMENT	TOTAL BUDGET
Office of the Governor and Deputy Governor	82,969,799	32,450,839	115,420,638	80,000,000	195,420,638
Office of the County Secretary	69,104,800	150,451,782	219,556,582	0	219,556,582
Finance and Economic Planning	360,892,021	186,358,142	547,250,163	30,000,000	577,250,163
Lands, Physical Planning, Housing and Urbanization	30,964,409	15,997,203	46,961,612	400,600,000	447,561,612
Health Services	2,107,360,734	556,774,403	2,664,135,137	205,217,234	2,869,352,371
Gender, Youth and Social Services	48,783,436	22,185,161	70,968,597	35,500,000	106,468,597
County Public Service Management	42,886,126	14,405,792	57,291,918	0	57,291,918
Agriculture, Livestock and Fisheries	121,024,480	43,493,092	164,517,572	271,598,808	436,116,380
Trade, Culture, Tourism and Co-Operative Development	40,750,440	16,435,077	57,185,517	88,422,834	145,608,351
Education, Sports, Science and Technology	208,768,573	168,145,775	376,914,348	117,190,974	494,105,322
Water, Sewerage and Sanitation Services, Environment & Natural Resources	116,995,028	16,669,890	133,664,918	228,765,356	362,430,274
County Assembly	194,070,197	465,377,052	659,447,249	50,000,000	709,447,249
County Public Service Board	24,043,988	10,422,971	34,466,959	0	34,466,959
Transport, Public Works Infrastructure and Energy	58,804,272	72,130,821	130,935,093	1,001,063,913	1,131,999,006
	3,507,418,303	1,771,298,000	5,278,716,303	2,508,359,119	7,787,075,422

3.3 Capital Projects

Department	Details	Amount	Comments
Executive Office of the Governor and Deputy Governor	Construction of Governors Residence	45,000,000	As per SRC circular capping
	Deputy Governors Land for Residence	20,000,000	
	Construction of Deputy Governor's Residence	15,000,000	
	Total	80,000,000	
Finance and Economic Planning	Purchase of POS for revenue collection	6,500,000	To ensure smooth collection of revenue
	Construction of revenue booths	1,700,000	
	CCTV for Cess Collection points	5,000,000	
	Renovation and refurbishment	16,500,000	
	Purchase of Generator	300,000	
	30,000,000		
Lands, Housing, Physical Planning and Urbanization	Spatial Plan	68,000,000	The department has already signed the contract with consultants to undertake the exercise
	Equipping GIS	7,000,000	
	Planning, Survey and registration of trading centres	8,000,000	Planning of and survey of trading centers
	Kenya Urban Support Programme	236,000,000	Conditional grant
	Roads within the Municipality	81,600,000	Ward specific roads within the Municipality(5 wards)
	400,600,000		
Agriculture, Livestock and Fisheries Development	Greening-Fruit Tree Seedlings	10,000,000	Wambugu ATC for development of fruit trees nurseries(6m) and breeding materials for demonstration (4m)
	ASDSP	20,687,858	
	Fisheries	6,000,000	Procurement of fish processing and packaging materials for Wamagana
	AI Services	8,500,000	
	Livestock Diseases	6,500,000	Purchase of vaccine and sera

Department	Details	Amount	Comments
	Purchase of Vehicle for AI services (Suzuki)	10,000,000	To ease access of AI officers to the residents
	Rabbit , Poultry, Dairy Goat improvement	7,960,000	Kshs.4M for rabbits,3M for poultry and Kshs.0.96M for dairy goat improvement
	AMS (Renovation of buildings)	6,000,000	
	Wambugu ATC (Fencing , tractor)	13,600,000	Purchase of a tractor Kshs.1.5M 12.1M allocated for fencing of the farm, equipping and expansion of irrigation
	Climate Smart	170,400,950	
	Ward Specific	11,950,000	
		271,598,808	
Health Services	Rural Facilities (Conditional)	24,814,801	Donor fund
	Infrastructural works – Rural Facilities	4,781,902	
	Isolation Ward(Mt. Kenya)	13,000,000	
	Naromoru level IV Construction	30,000,000	Flagship project
	Karatina OPD Completion	20,000,000	
	Othaya OPD rehabilitation	3,000,000	
	Mukurweini Hospital (refurbishment of building)	3,000,000	
	Specialized medical equipment	26,870,531	To procure equipment that conform to the new technology
	Ward Specific	79,750,000	
		205,217,234	
Education, Science and Technology	Ruringu stadium	20,000,000	Perimeter wall
	Local Area Network	10,000,000	To ease county connectivity
	Sports Development	5,000,000	
	County Bus	8,000,000	To reduce hire expenses and as a source of revenue from hire fee.
	YP improvement	10,890,974	
	ECDE Development	2,500,000	
	Ward Specific	60,800,000	
		117,190,974	
Trade, Tourism, Culture and Cooperative Development	Kiahungu market (on-going)	3,000,000	
	Construction of Jua Kali Sheds	3,000,000	
	Kiganjo market (on-going)	4,000,000	
	Development of tourism sites and entry points	15,822,834	To open new tourist attraction sites
	Annual Tourism and cultural Festivals	4,000,000	
	Annual Innovation and Talent Festival	4,000,000	
	Chaka Market Land (acquisition)	11,500,000	The Market is currently under construction by the National Government but the land belongs to the New KCC. The county will acquire the land since the rent payable is expensive in long run
	Ward Specific	43,100,000	
		88,422,834	
Gender Youth and Social Services	Karatina Children Home (Kitchen and Dining)	7,000,000	
	Ihururu Rehabilitation Centre (Phase II)	8,000,000	It's a partnership project with NACADA
	Leather industry	10,000,000	
	Ward Specific	10,500,000	
		35,500,000	
Water, Sewerage and Sanitation Services, Environment and Natural Resources	Solid waste management	40,000,000	dumpsite management ,construction of Separation Shed, fencing and installation of separating machine for the solid waste
	Purchase of bins for solid waste and construction of concrete wasters	5,000,000	Collecting of waste will be made easier and reduction of littering the environment and towns through wind blowing the waste
	Purchase of trucks for garbage collection and supervision	22,000,000	At the moment the department has no reliable vehicle. The department relies on vehicles for borrowing
	Tree seedlings and school greening	1,800,000	

Department	Details	Amount	Comments
	Riparian land conservation	1,400,000	
	Ongoing projects	67,494,449	Construction of intake should be prioritized before procuring of pipes
	Environmental Impact Assessment	8,063,532	KDSP requires EIA reports before funding a project therefore the project was given a priority
	Ward Specific	83,007,375	
		228,765,356	
Transport, Public Works and Infrastructure Development	Kenya Roads Board	304,192,077	153,627,469 for the 2019/20 and 150,564,608 as balance brought forward from previous years
	Coffee Cess	13,438,245	Fy 2016/17
	Mweiga Bus park Upgrade	10,000,000	
	Bridges and box culverts	20,000,000	
	Machinery	20,000,000	
	Street lighting	12,635,416	
	Ward Specific	620,798,175	
Total Transport, Public Works and Infrastructure Development		1,001,063,913	
County Assembly	Infrastructural Development	50,000,000	
		50,000,000	
Total departmental projects		2,508,359,119	

3.4 Expenditure Measures

The County Government is cognizant of the scarcity of resources at its disposal to be distributed among the competing needs. This necessitates a tight balancing act to ensure optimal allocation of the available funds to the most deserving priorities. The government will continue ensuring prudence in expenditure of public funds where funds are directed to critical needs and well utilized while cutting expenditure on non-priority areas. Further, it will sustain revenue mobilization efforts by expanding the revenue base and opening up of more streams to reduce over reliance on external sources from the national government and development partners. and release more funds for development.

4. Budget Highlights

In line with the government’s commitment to spend within it means, the County Treasury projects a total budget of Kshs 7,787,075,422 for the 2019/20 financial year. This translates into a 11 per cent decline as compared with the FY 2018/19 revised estimates. This downward trend can partly be attributed to the inclusion of balance brought forward from the FY 2017/18 and the Universal Health Care allocation in the revised estimates for the FY 2018/19. The budget will be funded through external and internal revenue sources.

In the FY 2019/20 budget the local revenue is projected at Kshs 1 billion, the same amount anticipated in the FY 2018/2019. The installation and commissioning of the revenue management system, dubbed ‘Nyeri Pay’ and the enactment of the Revenue Administration (Amendment) Act. 2018 is expected to ensure realization of the targeted collection. However, the County doesn’t intend to impose new taxes or levies or increase, but will expand the revenue base of the existing streams.

IV. BUDGET CALENDER

DATE	ACTIVITY
28 th February	The County Treasury shall prepare and Submit to the County Executive Committee the County Fiscal Strategy paper for approval and the County Treasury shall submit the approved fiscal strategy paper to the County Assembly, by the 28 th February of each year. Not later than fourteen days after Submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and adopt it with or without amendment.
28 th February	On or before the 28 th February in each year, the County Treasury shall submit to the county assembly a statement setting out the debt management strategy of the county government over the medium term with regard to its actual liability and potential liability in respect of loans and its plan for the dealing with those liabilities.
7 th March	The County Treasury shall publish and Publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.
7 th March	The County Treasury shall publish and Publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.
30 th April	Following approval by the County Executive Committee, the county Executive member shall a) Submit to the county the budget estimates, supporting documents, and any other Bills required to implement the budget, except the Finance Bill, by the 30 th April in that year. b) Ensure that the estimates submitted in subsection (a) are in accordance with the resolutions adopted by county assembly on the County Fiscal Strategy Paper.
15 th June	Not later than the 15 th June of the financial year, every county government shall prepare an annual cash flow projection for the next financial year, and submit the cash flow projection to the Controller of Budget with copies to the Intergovernmental Budget and Economic Council and the National Treasury
30 th June	The county assembly shall consider the county government budget estimated with a view to approving them, with or without amendments, in time for the relevant appropriation law and any other laws required to implement the budget to be passed by the 30 th June in each year.
30 th June	At the end of each financial year, the Accounting Officer for a county government entity shall prepare financial statement in respect of the entity in formats to be prescribed by the accounting standards board.
30 th June	At the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.
15 th July	Not later than fifteen days after the end of each quarter, the Accounting Officer shall submit the quarterly report to the County Treasury.
21 st July	Not later than twenty one days after the county assembly has approved the budget estimates, the County Treasury shall consolidate the estimates, publish and publicize them.
30 th August	Not later than 30 th August in the year, the county Executive Committee member for finance shall issue a circular setting out guidelines to be followed by all the county government's entities in the budget process.
30 th August	Not later than the 30 th August of every year, the County Treasury shall issue budget instructions to the urban areas of cities.
31 st August	Not later than two months after the end of each financial year, a receiver of revenue for the county government shall submit to a County Assembly a report with respect to all waivers and variation of taxes, fees or charges granted by the receiver during that year.
1 st September	The County Executive Committee member responsible for planning shall, not later than the 1 st September in each year, submit the development plan to the county assembly for its approval, and send a copy to the commission on Revenue Allocation and the National Treasury
8 th September	The county Executive Committee member responsible for planning shall publicize the annual development plan within seven days after its submission to the county assembly.
30 th September	Not later than 3 months after the end of Each financial year, submit financial Statement relating to those accounts to the Auditor General.
30 th September	A County shall prepare a County Budget review and outlook paper in respect of the county for each financial year.
30 th September	Not later than ninety days after passing the Appropriate Bill, the county shall consider and approve the Finance with or without amendments
30 th September	Within three months after the end of each financial year the Accounting Officer for an entity shall ; (a) Submit the entity's financial statement to the Auditor General (b) Deliver a copy of the statements to the relevant County Treasury, The Controller of Budget and the Commission on Revenue Allocation.
30 th September	Not later than three months after the end of the financial year, the receiver of revenue for the county government shall; (a) Submit the accounts to the Auditor General (b) Deliver a copy to the National Treasury, the Controller of Budget, County Treasury and the Commission of Revenue allocation.

DATE	ACTIVITY
7 th October	Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee.
14 th October	The County Executive Committee shall consider the county budget review and outlook paper with a view to approving it with or without amendment, within fourteen days after its submission.
31 st October	Not later than four months after the end of each financial year, the county treasury shall <ul style="list-style-type: none"> a) Submit the financial statements and summaries referred to in subsection (1) to the Auditor –General. b) Deliver a copy to the National Treasury, Controller of Budget and the commission on Revenue Allocation.
30 th (July, October, Jan, April)	Not later than one month after the end of each quarter, the County Treasury shall; <ul style="list-style-type: none"> (a) Consolidate the quarterly report and submit them to the County Assembly (b) Deliver copies to the Controller of Budget, National Treasury and the Commission of Revenue Allocation (c) Publish and publicize them