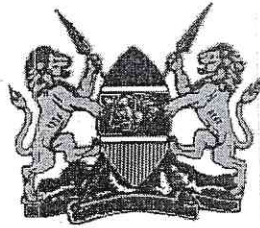


BCA/BSA/27/2015/15

Hon. Reuben
Langer

REPUBLIC OF KENYA



BOMET COUNTY ASSEMBLY

FIRST ASSEMBLY

(THIRD SESSION-Second Part)



October 22nd, 2015

PAPERS LAID

Hon. Speaker, I beg to lay the following Paper on the Table of the Assembly today Tuesday, October 22, 2015:-

THE COUNTY BUDGET REVIEW AND OUTLOOK PAPER (CBROP) 2015

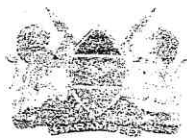
(Hon. Benard Ngeno- Chairperson Budget and Appropriation
Committee)

Ronald Sang- chair BSA

Take necessary action

K. M. M. M.
23/10/2015

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BOMET
THE COUNTY TREASURY

Telephone: 0202084070

Email: info@bomet.go.ke

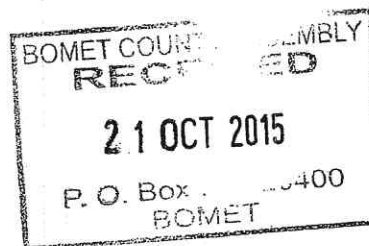
When replying please quote ref. no. & date

Ref: GGB/TRE/C. ASSEM CORRES./22/1

Office of the Executive Finance
The County Treasury
P.O. Box 19-20400
BOMET, KENYA

October 21, 2015

The Clerk
Bomet County Assembly
P.O. Box 590-20400
BOMET



Dear Sir,

RE: COUNTY BUDGET REVIEW AND OUTLOOK PAPER (CBROP) 2015

The aforementioned subject matter refers;

Forwarded hereby, please find CBROP for your action.

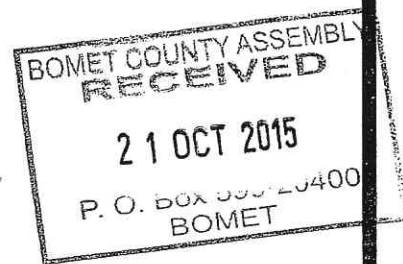
Thank you.

Yours faithfully,

Dr. Peter Koros
CEC Finance & Economic Planning
COUNTY GOVERNMENT OF BOMET

Susan
(1) Acknowledged
(2) Forward to Table
Office
Susan
21/10/15

Tabled on 22/10/2015
Ampt



REPUBLIC OF KENYA

COUNTY GOVERNMENT OF BOMET

COUNTY BUDGET REVIEW AND OUTLOOK PAPER

SEPTEMBER 2015

© County Budget Review and Outlook Paper (CBROP)

The Treasury

County Government of Bomet

P. O. Box 19-20400

BOMET, KENYA

The document is also available on the internet at: www.bomet.go.ke

Foreward

This paper is prepared pursuant to section 118 of the Public Finance and Management Act 2012 that mandates the County Treasury to prepare County Budget Review and Outlook Paper (CBROP). The paper analyses the overall fiscal performance of the county government for the financial year 2014/2015.

The CBROP reviews the fiscal outcome for FY 2014/15 and how this affects the financial objectives set out in the 2015/16 budget estimates submitted to the County Assembly on April 30, 2015. It also provides a basis upon which to revise the 2015/16 budget in the context of the supplementary budget, as well as set out the broad fiscal parameters for the next medium term budget.

The economic case for devolution relies essentially on efficiency arguments. The county governments understand better the needs of the citizens and hence match policies with citizens' preferences. Devolution has increased accountability and transparency in the delivery of services. It is evident that the citizens have felt the effect of devolution.

Bomet has continued to be rated among the first counties to allocate more funds to development projects. In the FY 2014/2015, development expenditure was at 46%, 54% in the current year and it's deemed to go up in the following year.

The financial year closed satisfactorily with own revenue collection exceeding the projections by 8%. Although revenue collection exceeded the target, there is still a challenge with collection of property rates which the county government is proposing to partner with Kenya Revenue Authority to help in the collection. The partnership will improve our revenue base in the current year and the subsequent years. The county government is also in process of automating revenue collection to improve the own revenues.

The fiscal framework presented in this 2015 CBROP provides a strong basis for building our common future.

DR. PETER KOROS
CECM – FINANCE & ECONOMIC PLANNING

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Abbreviations and Acronyms

CBROP	County Budget Review & Outlook Paper
CFSP	County Fiscal Strategy Paper
FY	Financial Year
KRA	Kenya Revenue Authority
GoK	Government of Kenya
MTEF	Medium Term Expenditure Framework
PFM	Public Financial Management
PPP	Public Private Partnership
SWGs	Sector Working Groups
CRF	County Revenue Fund
CBK	Central Bank of Kenya
AIA	Appropriation –in –Aid
ECD	Early Childhood Development

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

The Budget Review and Outlook Paper is prepared in accordance with Section 118 of the Public Financial Management Act, 2012. The law states that:

- (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, publish and publicise the Paper.*

Fiscal Responsibility Principles in the Public Financial Management Law

In line with the Constitution, the Public Financial Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. 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; the fiscal risks shall be managed prudently; and 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).

INTRODUCTION

Background

The County Budget Review and Outlook Paper (CBROP) was prepared by the County Treasury pursuant to the provisions of section 118 of the Public Finance Management (PFM) Act 2012. This paper analyses the fiscal outcome of 2014/2015 indicating deviation from the approved budget and how it affects the financial objectives set out in the 2015/2016 budget policy statement.

Objective of CBROP

The objective of CBROP is to provide a review of the previous year's fiscal performance and how it impacts the financial objectives and fiscal responsibility principles set out in the last Fiscal Strategy Paper (FSP). This together with updated macroeconomic outlook provides a basis for revision of the current budget in the context of supplementary budget and the broad fiscal parameters underpinning the next budget and the medium term. Details of the fiscal framework and the medium term policy priorities will be firmed up in the next FSP.

The CBROP will be a key document in linking policy, planning and budgeting. The Sector Working Groups have begun reviewing programmes for the last Medium Term Expenditure Framework (MTEF) focusing on updating and developing new programmes for the next MTEF 2016/17 - 2018/19.

Following the fiscal outcome of 2014/15 and the updated macroeconomic framework these sector ceilings have been modified as indicated in the annex of this CBROP. Therefore, this CBROP will inform the sector ceilings that will be set in the next FSP.

The rest of the paper is organised as follows: the next section provides a review of the fiscal performance in FY 2014/15 and its implications on the financial objectives set out in the last FSP, section III provides brief highlights of the recent economic developments and updated macroeconomic outlook, section IV details the resource allocation framework and section V concludes the paper.

SECTION II: REVIEW OF FISCAL PERFORMANCE

Overview

The composition of spending has changed over time as a result of priorities of the county government. In the year 2014/2015 the largest area of the county governments' spending were infrastructure (27%), Agriculture sector (19%) and the social sector (48%).

The overriding policy thrust for the 2014/15 MTEF was to accelerate economic growth in the county, by reducing poverty levels, provide clean drinking water, ensuring food security and other development factors. The County Government of Bomet shall continue to invest in key physical infrastructure aimed at facilitating the private sector to expand its business, promote productivity and build systems necessary for poverty reduction.

During the FY 2014/2015 the gross actual revenue of ksh. 4.493 billion fell below the target of ksh. 4.510 billion. This represents a variance of 0.4%. However, the own revenue performance was satisfactory with actual revenue exceeding the target by 8%. In contrast with the actual revenue of ksh. 4.493 billion, the actual expenditure stood at ksh. 4.456 billion. It should be noted that the variance of ksh. 26 million had been fully committed though unspent due to delay in disbursement from the National Treasury.

2014/15 Fiscal Performance

Table 1 below presents the fiscal performance for the FY 2014/15. The deviation of Ksh. 54.4 million consist of; Ksh. 26 million refunded to the CRF account, 10.8 million own revenue transferred close to the end of the financial year and 16.8 million unrealized revenue.

Table 1 Fiscal Outturn

Item	Actual Budget(Ksh.)	Target Budget(Ksh.)	Deviation(Ksh.)
Recurrent Grants	2,406,244,191	2,448,145,902	41,901,711
Development Grants	2,049,775,527	2,062,324,094	12,548,568
Total	4,456,019,718	4,510,469,996	54,450,279

Source: County Treasury

Funding Sources

During the FY 2014/2015, total revenue realized was ksh. 4.493 billion against a target of ksh. 4.51 billion. The break down by source is shown in table 2 below;

Table 2 Total Revenue

Item	Actual Revenue (Ksh.s)	Target Revenue(Ksh.s)	Deviations(Ksh.s)
Own Revenue by source	205,971,892	190,000,000	15,971,892
Government Funding	4,123,082,261	4,123,084,263	-2,002
Commitments b/f	151,967,026	151,967,026	
HSSF Danida	12,570,000	15,350,000	-2,780,000
Others		30,068,707	-30,068,707
Balance C/F			
Total	4,493,591,179	4,510,469,996	-16,878,817

Others include; Abolition of user fee compensation, free maternity reimbursement and World Bank CHMT supervision

Source: County treasury

Although the county government overshot the revenue target in own revenue collection, other revenues including DANIDA funds did not meet the target as some health facilities in Konoin

sub county were deemed to belong to Kericho County.

Other revenues including world bank supervision, user fee compensation and free maternity reimbursement from the National Government are part of the own revenue collection. This therefore was a double entry that has since been corrected. Overall, there was a positive revenue performance despite the double entry error made that caused a negative variation against the target.

County Own Revenue

Total cumulative revenue collection was Kshs 205.9 Million compared to the target of Kshs 190.5 million. This represents a revenue increase of 15.4 Million (or 8% deviation from the target).

Table 3 County Own Revenue

		2013/2014	2014/2015			
No.	Revenue Sources	Actual	Actual	Target	Deviation (Ksh)	Deviation (%)
1	Property Rates	10,860,570	15,022,716	20,790,400	-5,767,684	-3%
2	Business Permits	43,791,122	39,173,567	38,700,500	473,067	0.2%
3	Cess Collections	3,137,266	3,933,240	4,520,100	-586,860	-0.3%
4	Markets & Slaughter Fees	11,206,718	13,834,625	13,240,500	594,125	0.3%
5	Rental Income	3,037,738	3,527,411	2,780,750	746,661	0.4%
6	Parking Charges	14,103,801	13,786,715	13,723,200	63,515	0.0%
7	Others	22,441,015	18,844,186	18,154,210	689,976	0.4%
8	Hosp/Disp/Health Centres(HSSF)	27,090,085	50,974,182	50,500,500	473,682	0.2%
9	Water Revenue	7,040,325	2,944,279	2,950,000	-5,721	0.0%
10	Multi Nationals	61,084,891	43,930,971	25,166,620	18,764,351	10%
	TOTALS	203,793,530	205,971,892	190,526,780	15,445,112	8%

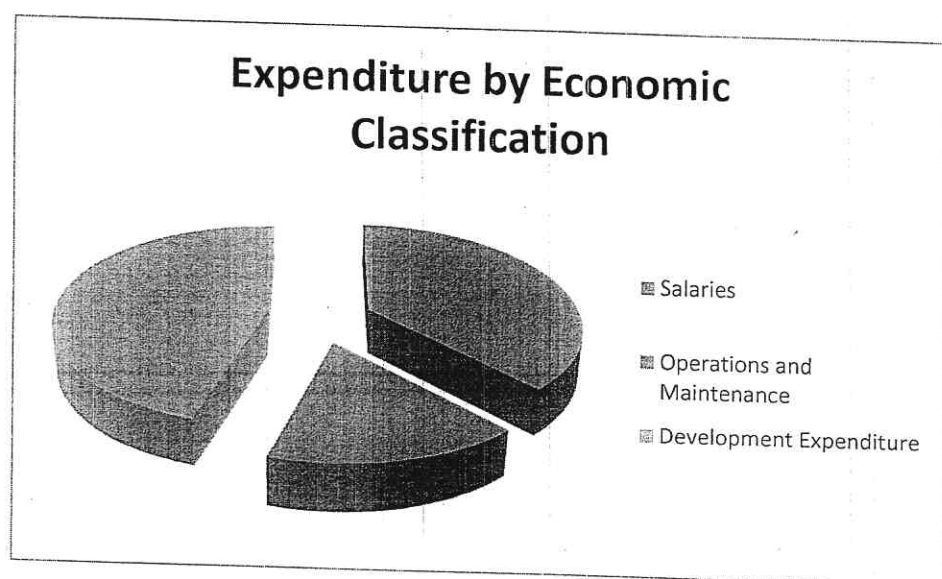
Source: County Treasury

The overall positive budget variance was mainly attributed to receipts from multinationals which exceeded the projection.

There was a negative variance in property rates due to non payment by individuals. There has been a challenge in collection of rates but the county government has put measures to improve collection in this area. The county government is considering engaging the Kenya Revenue Authority in the collection of rates. The county government has also completed the process of revenue automation which is expected to increase revenue collection.

Expenditure 2014/2015

Expenditure Budget 2014/2015



At the last quarter of the financial year 2014/2015 salaries was at 38% and development expenditure at 46%. The County government is striving at reducing operations and maintenance expenditure to 12% in the FY 2015/2016 compared to 17% in the financial 2014/2015.

The total expenditure for the FY 2014/15 was approximately Ksh.4.456 billion against a target of Ksh 4.510 billion, representing an under spending of Kshs 54.4 million (or 1 % deviation from the approved budget).

Table 4 below represents the fiscal performance for the period under review and the deviations from the approved estimates.

Table 4.Expenditure Kshs (million)

	2013/2014	2014/2015			
Expenditure	Actual	Actual	Target	Deviation (Ksh)	Deviation (%)
Recurrent Expenditure					
Salaries and Wages	970,528,037	1,658,876,289	1,692,581,574	-33,705,285	-2%
Operations and Maintenance	863,890,672	747,367,902	755,564,328	- 8,196,426	-1%
Sub Total	1,834,418,709	2,406,244,191	2,448,145,902	- 41,901,711	-3%
Development Expenditure	1,718,490,824	2,049,775,527	2,062,324,094	-12,548,568	-1%
Total Expenditure	3,552,909,533	4,456,019,718	4,510,469,996	- 54,450,279	-1%

Source: Bomet County Treasury

The underspending on this budget line on development expenditure was due to late release of development funds by the National Treasury and . Overall, the expenditure outturn for FY 2014/15 is preliminary. Firm data will be available when the final accounts have been audited and published.

Overall balance and financing

Reflecting the above performance in revenue and expenditure, overall fiscal balance on a commitment basis (including grants) was Ksh **4.456** billion (98.79 percent of Approved budget) in FY 2014/15 against the revised budget targeted of Ksh **4,510** billion.

The fiscal performance in this CBROP will affect financial objectives contained in the 2015 Fiscal Strategy Paper.

The county government has put in place measures to improve revenue collection through revenue automation and partnership with KRA. This and other measures will ensure that a revenue target set in the year 2015/2016 is met without any underperformance.

SECTION III: RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

Generally Kenya operated under a stable macroeconomic environment and going forward, the macroeconomic outlook remains favourable although downside risks remain.

According to Economic Survey 2015, the prospects for the Kenyan economy remain bright. Kenya is well integrated with the world economy and the positive developments are likely to impact positively on our growth prospects, assuming normal weather patterns. Real GDP is expected to grow by 5.8 percent in 2015 up from 5.3 percent in 2014 and 5.7 percent in 2013, while over the medium-term, growth is expected to pick-up gradually and cross the 7 percent mark by 2017, as global conditions improve and macroeconomic stability is sustained.

Inflation rose slightly but remained within the Central Bank (CBK) target. Short-term interest rates have also eased downwards while interest spread rate remained fairly high. The Kenyan shilling generally held firm against major trading currencies despite its depreciation against US Dollar, sterling pound and the Euro. The weakening of the shilling was attributed to the general strengthening of the US Dollar; deterioration of tourism earnings; and a widening trade deficit. The recent economic developments at the national level have implications on the development at the county level.

Bomet economy is heavily dependent on agriculture and her products require enhanced access to markets to promote employment and equitable income generation across the County. The County has also developed and modernised health facilities as well as equipping them with modern facilities and strengthening the staff levels. The County also significantly invested in the Education sector, with construction of ECD institutions as well as training and capacity building for the Early Childhood Development assistants and polytechnic tutors and instructors.

On the Revenue front, the County Government surpassed its target by Ksh 15.45 million in financial year 2014/15 but will aim to expand the revenue base through increased efficiency

in tax collection and the sealing of leakages in revenue collection system and modernization of revenue collection measures.

Expenditure management will be strengthened with implementation of the Integrated Financial Management system. It is therefore important that these expenditures be reduced modestly without crippling the targeted ministries or spending units and re-designating the resultant savings to the core areas for 2015/16. County government fiscal policies in the 2015/16 budget will focus on re-orientation of expenditure from recurrent to development

SECTION IV: RESOURCE ALLOCATION FRAMEWORK

i) Enhancing Revenue

The own revenue collection improved from Ksh. 203.8m in 2013/14 to Ksh. 205.9m in 2014/15. In the financial year 2015/16 the county anticipate to collect Ksh. 260m, which represents an increase of 26.3%. The County Government has put in place various revenue enhancing measures including: automation of revenue collection, implementing the Finance Act, sealing revenue leakages, improving mobility of revenue officers and capacity building for revenue collectors.

ii) Expenditure rationalization

The County Government will continue to rationalize expenditures by cutting non priority spending. In this regard the County Government will reduce recurrent expenditure while prioritizing development expenditures. The county is focusing mainly on devolved functions such as infrastructure development and maintenance, support to health facilities and building of ECD centres. With the Government's commitment to improving infrastructure, the share of resources going to priority physical infrastructure sector, such as roads, energy and water and irrigation, will continue to rise over the medium term. This will help the sector provide reliable and affordable energy, as well as increased access to water and

development of irrigation projects countywide.

Reflecting the above medium term expenditure framework, the table below provides the tentative projected baselines ceilings for the MTEF, classified by sector. The sector ceilings include devolved funds;

The 2015/16 budget will target revenue collection including Appropriation-in-aid (AIA) of 260 Million. This performance will be determined by on-going reforms in automation of revenue collection and administration.

iii) Expenditure Forecasts

The ratio of recurrent to development expenditure stood at 54.3% to 45.7% in the FY 2014/15 budget. In the financial year 2015/16 the county government will focus on reducing recurrent expenditure in order to accelerate development. The development expenditure for 2015/16 is therefore forecasted to increase to 52% while recurrent expenditure is expected to decline to 48% of total revenue.

SECTION V: CONCLUSION AND NEXT STEPS

This CBROP has reviewed the previous year's fiscal performance and how it impacted the financial objectives and fiscal responsibility principles set out in the last Fiscal Strategy Paper (FSP). The set of policies outlined in this CBROP are broadly in line with the fiscal responsibility principles outlined in the PFM law. They are also consistent with the national strategic objectives pursued by the Government as a basis of allocation of public resources.

Following the fiscal outcome of 2014/15 and the updated macroeconomic framework, the sector ceilings have been modified as indicated in the appendix of this CBROP. Therefore, this CBROP will inform the sector ceilings that will be set in the Fiscal Strategy Paper in February, 2016 to guide the sectors in preparation of the 2016/17 budget.

The CBROP will be a key document in linking policy, planning and budgeting. The document will guide Sector Working Groups in reviewing programmes for the last Medium Term Expenditure Framework (MTEF) focusing on updating and developing new programmes for the next MTEF 2016/17 - 2018/19.

ANNEX

Appendix 1

Appendix 1: Budget Estimates, Adjusted ceilings and projections

SECTOR		ESTIMATES	CEILINGS	PROJECTIONS	
		FY 2015/16	FY 2016/17	2017/18	2018/19
COUNTY EXECUTIVES	SUB-TOTAL	301,675,088	331,842,597	365,026,857	401,529,542
	Personal emoluments	187,757,412	206,533,153	227,186,469	249,905,115
	Operation & maintenance	113,917,676	125,309,444	137,840,388	151,624,427
	Development	-	-	-	-
ADMINISTRATI ON	SUB-TOTAL	371,207,694	408,328,463	449,161,309	494,077,440
	Personal emoluments	262,603,853	288,864,238	317,750,662	349,525,728
	Operation & maintenance	55,603,841	61,164,225	67,280,648	74,008,712
	Development	53,000,000	58,300,000	64,130,000	70,543,000
FINANCE ICT & ECONOMIC PLANNING	SUB-TOTAL	279,425,700	307,368,270	338,105,097	371,915,607
	Personal emoluments	171,609,620	188,770,582	207,647,640	228,412,404
	Operation & maintenance	76,137,966	83,751,763	92,126,939	101,339,633
	Development	31,678,114	34,845,925	38,330,518	42,163,570
PUBLIC HEALTH & ENVIRONMENT	SUB-TOTAL	136,049,862	149,654,848	164,620,333	181,082,366
	Personal emoluments	85,000,000	93,500,000	102,850,000	113,135,000
	Operation & maintenance	7,049,862	7,754,848	8,530,333	9,383,366
	Development	44,000,000	48,400,000	53,240,000	58,564,000
SOCIAL SERVICES	SUB-TOTAL	561,116,903	617,228,594	678,951,453	746,846,598

SECTOR		ESTIMATES	CEILINGS	PROJECTIONS	
		FY 2015/16	FY 2016/17	2017/18	2018/19
	Personal emoluments	38,587,939	42,446,733	46,691,406	51,360,547
	Operation & maintenance	4,734,284	5,207,713	5,728,484	6,301,332
	Development	517,794,680	569,574,148	626,531,563	689,184,719
MEDICAL SERVICES	SUB-TOTAL	975,019,468	1,072,521,415	1,179,773,556	1,297,750,912
	Personal emoluments	448,767,130	493,643,843	543,008,228	597,309,050
	Operation & maintenance	11,943,657	13,138,023	14,451,825	15,897,007
	Development	514,308,681	565,739,549	622,313,504	684,544,854
LANDS, HOUSING & URBAN PLANNING	SUB-TOTAL	195,481,893	215,030,083	236,533,091	260,186,400
	Personal emoluments	57,290,885	63,019,974	69,321,971	76,254,168
	Operation & maintenance	7,607,355	8,368,091	9,204,900	10,125,390
	Development	130,583,653	143,642,018	158,006,220	173,806,842
AGRIBUSINESS, CO-OPERATIVES AND MARKETING	SUB-TOTAL	449,864,631	494,851,094	544,336,203	598,769,824
	Personal emoluments	145,351,816	159,886,998	175,875,697	193,463,267
	Operation & maintenance	11,817,075	12,998,782	14,298,661	15,728,527
	Development	292,695,740	321,965,314	354,161,845	389,578,030
WATER SERVICES	SUB-TOTAL	436,783,710	480,462,081	528,508,289	581,359,118
	Personal emoluments	36,718,812	40,390,693	44,429,763	48,872,739
	Operation & maintenance	4,733,741	5,207,115	5,727,827	6,300,609
	Development	395,331,157	434,864,273	478,350,700	526,185,770
EDUCATION AND VOCATIONAL	SUB-TOTAL	483,294,375	531,623,813	584,786,194	643,264,813

SECTOR		ESTIMATES	CEILINGS	PROJECTIONS	
		FY 2015/16	FY 2016/17	2017/18	2018/19
TRAINING					
	Personal emoluments	160,622,634	176,684,897	194,353,387	213,788,726
	Operation & maintenance	8,011,741	8,812,915	9,694,207	10,663,627
	Development	314,660,000	346,126,000	380,738,600	418,812,460
ROADS AND PUBLIC WORKS	SUB-TOTAL	575,867,302	633,454,032	696,799,435	766,479,379
	Personal emoluments	54,776,664	60,254,330	66,279,763	72,907,740
	Operation & maintenance	21,068,755	23,175,631	25,493,194	28,042,513
	Development	500,021,883	550,024,071	605,026,478	665,529,126
TRADE, ENERGY, TOURISM & INDUSTRY	SUB-TOTAL	71,937,344	79,131,078	87,044,186	95,748,605
	Personal emoluments	9,680,424	10,648,466	11,713,313	12,884,644
	Operation & maintenance	5,336,920	5,870,612	6,457,673	7,103,441
	Development	56,920,000	62,612,000	68,873,200	75,760,520
COUNTY ASSEMBLY	SUB-TOTAL	446,066,000	490,672,600	539,739,860	593,713,846
	Personal emoluments	236,371,868	260,009,055	286,009,960	314,610,956
	Operation & maintenance	199,694,132	219,663,545	241,629,900	265,792,890
	Development	10,000,000	11,000,000	12,100,000	13,310,000
TOTAL	TOTAL	5,283,789,970	5,812,168,967	6,393,385,864	7,032,724,450
	Personal emoluments	1,895,139,057	2,084,652,963	2,293,118,259	2,522,430,085
	Operation & maintenance	527,657,005	580,422,706	638,464,976	702,311,474
	Development	2,860,993,908	3,147,093,299	3,461,802,628	3,807,982,891

Appendix 2: Budget Calender for FY 2016/17 MTEF

ACTIVITY	RESPONSIBILITY	DEADLINE
1.Develop and issue Budget Circular	Budget Department	30th-Aug-2015
2.Submission of County Development Plan to the County Assembly	Economic planning	1st-Sept-2015
3.Determination of Fiscal framework	Treasury	15th-Sep-2015
3.1 Draft County Budget Review and Outlook paper(CBROP)	Budget Department	20th-Sept -2015
3.2 Submission of CBROP to County Executives	Budget Department	30th-Sept-2015
3.3 Submit CBROP to County Assembly for Approval	County Treasury	21st-Oct-2015
4.Preparation of County fiscal Strategy Paper		
4.1Draft County Fiscal Strategy paper	County departments	10th-Feb-2016
4.2 Internal Consultations with County Assembly Budget Committee	County Treasury	17th-Feb-2016
4.3 Public Participation	County Treasury	24th Feb-2016
4.4 Submission of County Fiscal Strategy Paper to the County Assembly	Budget Department	28th-Feb-2016
4.5 Adoption of CFSP by County	County Treasury	15th-March-2016
5.Preparation and approval of Final Programme Budgets		
5.1 Sub-mission of Estimates by County departments	County Departments	1th-April-2016
5.2 Review and consolidation of Draft Budget Estimates	County Treasury	5th-April-2016
5.3 Public Participation	County Treasury	13th-April-2016
5.4 Internal Consultations with CA Budget and Appropriation Committee	County Treasury	18th-April-2016
5.5 Submission of Draft Budget Estimates to the County Executive committee	County Treasury	20th-April-2016
5.6 Submission of Draft Budget Estimates to the County Assembly	County Treasury	30th-April-2015
Submission of cash flow projections to the Controller of Budget and the National Treasury	County Treasury	15th-June-2016

