



# PUBLIC FINANCE MANAGEMENT ACT 2012

THE BUDGET PROCESS IN KENYA	Aug	Sept	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
The County Treasury releases a circular to all departments informing them that the budget process is beginning, so that they prepare their requests for funding. This circular is also important for the public and it should contain some details of how the public can participate in the budget process prior to the tabling of the budget to the County Assembly.	30 <sup>th</sup>															
Counties prepare and table a County Development Plan to the County Assembly for approval. The plan must be made public within seven days.		1 <sup>st</sup>														
County government departments undertake consultation with the public and other stakeholders. Views from the public should feed into the preparation of the County Budget Review and Outlook paper (CBROP).		Sept 1 <sup>st</sup> to 15 <sup>th</sup> feb														
The Commission on Revenue Allocation (CRA) submits its recommendations for the division of revenue between national and county governments to Parliament, national and county governments.					1 <sup>st</sup>											
The Division of Revenue and County Allocation of Revenue Bills go to Parliament.						15 <sup>th</sup>										
Deadline for the County Fiscal Strategy Paper to be tabled in each County Assembly.						28 <sup>th</sup>										
Deadline for passing the Division of Revenue and County Allocation of Revenue Bills by Parliament.							16 <sup>th</sup>									
The County Executive (the Governor and the people he has appointed to the County Executive Committee) prepares and submits budget estimates (proposed spending plan) to the County assembly for discussion, amendment and approval. The County Assembly can then debate and change the budget proposal anytime between April 30 and June 30.								30 <sup>th</sup>								
This is the period when the County budget committee is likely to hold public hearings on the budget.																
A County Finance Bill is tabled in the County Assembly.																
This is the end of the financial year, and the deadline for the County Appropriations Bill to be passed by the County Assemblies to authorize spending for the new budget year.										30 <sup>th</sup>						
County governments publish an implementation report on the first quarter of budget implementation (July-September) not more than 30 days after the end of the first quarter. The national government has until November 15 <sup>th</sup> to do the same.																

## Chapter 8: The Legislature

- Article 118. (1) parliament shall—

(B) Facilitate public participation and involvement in the legislative and other business of parliament and its Committees as provided by constitution provision for public participation

## Chapter 11: Devolved Government

- Article 174. The objects of the devolution of government are decisions affecting them;

- Article 184. (1) national legislation shall provide for the governance and management of urban areas and cities And shall, in particular—

(C) provide for participation by residents in the governance of urban areas and cities.

- Article 196. (1) a county assembly shall—

(B) facilitate public participation and involvement in the legislative and other business of the assembly and its Committees.

## Chapter 12: Public Finance

- Article 201. The following principles shall guide all aspects of public finance in the republic—

(A) there shall be openness and accountability, including public participation in financial matters

## Kenya Constitution

- Article 184.

c) to give powers of self-governance to the people and enhance the participation of the people in the exercise of the powers of the State and in making decisions affecting them

d) to recognize the right of communities to manage their own affairs an to further their development