

ROLE OF COUNTY ASSEMBLIES IN BUDGETING

LESSONS LEARNT FROM PIONEER COUNTIES

Presentation Plan



- ☐ The Constitutional provisions
- ☐ The PFM Act & 2015 Regulations
- ☐ Lessons Learnt

Who is Responsible for Preparing Budgets at the County?



☐ Responsibilities of County Treasury:

- Shall prepare & submit the CFSP (Sec. 117)
- Shall prepare & submit CBROP (Sec. 118)
- Authorizing opening, operating & closing bank accounts (Sec. 119)
- Shall manage the county cash based on a framework established by CA & regulations (Sec. 120)
- Shall maintain a record of loans (Sec. 122)
- **Process of budget preparation (Sec. 125)**
- A County government shall prepare a development plan (Sec 126)
- A county government shall prepare annual cash plan b4 June 15 (Sec. 127)
- **CEC Finance Shall manage the budget process in the county (Sec. 128)**

Functions of CA's (Art. 185)



- Vested with the Legislative authority (185(1))
- Make any laws necessary or incidental to, effective performance of the county gov't functions and exercise of its powers
- May oversight the executive **while respecting the principle of separation of powers**
- CA may receive and approve plans & policies for:
 - ✓ Management & exploitation of county resources
 - ✓ Development and management of its infrastructure

Functions of CA's (Sec. 131)



- Considers the budget estimates at the committee level (BAC) & other committees for specific departments/sectors
- Shall consider the county government budget estimates with a view of approving them with, or without amendments, and in time;
- Estimates must have been considered by relevant CA committee
- CA may make amendments to budget estimates only if it's in accordance with resolutions adopted in the CFSP, and if:
 - ✓ An increase in expenditure is balanced with a decrease in another proposed appropriation
 - ✓ Any proposed reduction in expenditure is used to reduce the deficit

Regulations 2015



- Any amendments contemplated in Sec. 131 done by the CA shall not exceed 1% of the Vote's ceiling
- The approved expenditure of a CA shall **not exceed 7%** of the total revenues of the county government or **twice the personnel emoluments** of that CA

Lessons Learned from Pioneer CA's

LETS DISCUSS THIS!!!

The Good



- Despite the teething challenges.....i honestly think devolution still has a fair chance to succeed
- At least the electorate have learned who not to elect in this critical office – **a CASE IN POINT IS MAKUENI COUNTY!!**
- “.....Even though common sense is not common to everyone.....if meaningful progress has to be made.....COMMON SENSE MUST PREVAIL for devolution to succeed!!! **A good CASE IS EMBU COUNTY!!**

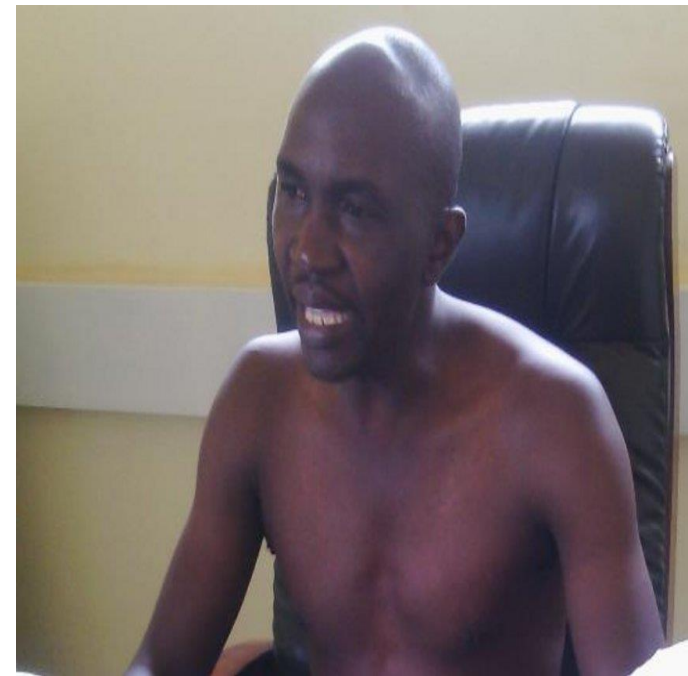
The Bad



The Bad cont...



- How not to benchmark!!!!
- The ignorance on the doctrine of separation of powers **
- The pitfalls of politics to us as professionals
- Absence of decorum in public office (violation of chapter 6 of the constitution)
- Abuse of power & privileges entrusted on the legislature
- Gross violation of the principle of separation of powers between **the 2 arms of government** at the county level **



And Finally.....

