COUNTY GOVERNMENT OF ISIOLO

FINANCE AND ECONOMIC PLANNING

CITIZEN BUDGET

FOR FINANCIAL YEAR 2018/19

JUNE 2018

1. **Economic Assumptions underlying the 2018/19 – 2020/21 budget**

1. These are the county government's expectations about:

(i) Growth in the economy/GDP

Kenya's economy is estimated to have expanded by 4.9 per cent in 2017 compared to a revised growth of 5.9 per cent in 2016. The slowdown in the performance of the economy was partly attributable to uncertainty associated with a prolonged electioneering period coupled with adverse effects of weather conditions.

Generally, key macroeconomic indicators largely remained stable and therefore supportive of growth in 2017. Interest rates declined due to the impact of their capping that became effective in September 2016. In the money market, the Kenyan Shilling strengthened against most of the major trading currencies but weakened against the Euro and the US Dollar in 2017. The current account deficit widened in the year under review on account of significant growth of imports against a slower growth of exports.

(ii) Inflation

There was a moderate build up in inflationary pressures mainly due to significant increase in oil and food prices during financial year 2017/18. Consequently, inflation rate rose from 6.3 per cent in 2016 to 8.0 per cent in 2017.

(iii) Revenue projections including conditional grants

In order to finance the budget for the Financial Year 2018/19, the County Government is expected to receive from National Equitable share Ksh 3,925,000,000 Medical equipment worth Ksh.200, 000,000, Fuel Levy worth Ksh. 103,341,833, Rehabilitation of Polytechnics worth Ksh. 21,235,000 and User Fee Foregone worth Ksh. 3,472,461 from the National Government transfers.

The County is further expected to receive grants worth Ksh. 361,523,006. The Local Revenue was however projected at Ksh. 150, 861,337.The table 1 below provides a summary of the revenue projections.

(iv) Budget surplus' or deficits

The county will have expenditures of Ksh.4,727,633,637 and the revenue of Ksh. 4,727,633,637 balanced budget

(v) Envisioned borrowing; and

The county does not anticipate to borrow any money to finance the budget since it is balanced

(vi) Funding from development partners

The county will receive conditional grants from development partners and the national government.

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

The table below shows a summary of revenues for FY 2018/19.

Summary of Revenue Projections

Revenue Source	Amount(Ksh)	Percentage
National Equitable Share	3,925,000,000	83%
Conditional Grants		
Supplement to construction of County Head Quarters	121,000,000	3%
Fuel Levy	103,341,833	2%
Rehabilitation of village Polytechnics	21,235,000	0.45%
User Fee Foregone	3,472,461	%
Donor Funds		
Universal health care in devolved system program (DANIDA)	12,656,250	0.27%
Transforming Health System for universal health care (WB)	66,229,830	1%
Climate Smart Agricultural Project(WB)	150,000,000	3%
Urban Support Project(WB)	93,968,100	2%
Urban Support Project(WB)-Dev	41,200,000	

Kenya Devolution Support Project(WB)	38,668,826	1%
Local Revenue	150,861,337	3%
Total	**4,727,633,637**	**100%**
leasing of Medical Equipment	**200,000,000**	**Deducted at source**

2.1 Local Revenue

2. The Constitution allows Counties to impose[1]:
   a) Property rates;
   b) Entertainment taxes;
   c) Charges for services they provide; and,
   d) Any other tax or licensing fee authorized by an Act of Parliament.

9. These include:
   i) Property related revenue
   ii) Administrative fees & Charges
   iii) Business permits
   iv) Vehicle Parking fees
   v) Natural Resources, exploitation & Conservancy
   vi) Public Health Services
   vii) Markets, trade licenses & slaughter houses
   viii) Cess
   ix) Water & Sewage Services
   x) All other revenue[2]

[1] Tax is a compulsory government levy for which nothing is received directly in return. A tax does not necessarily involve the use or derivation of direct benefits from services, regulation or goods. Rather, a tax is an unrequited transfer intended primarily to generate revenue for the government. Examples are property rates and entertainment tax.
User fee/charge are payment for publicly-provided services, or charge for using a public facility such as vehicle parking lot, market, health facility or park. User fees/charges may correspond to usage of services provided, or may be for the bulk or time-limited use of services such as water. The main economic rationale of user fees/charges is not to produce revenue but to promote economic efficiency.
A License is a charge in respect of authorization granted to an entity to undertake a certain action and is mainly issued for regulatory purposes. Examples include business and outdoor advertising licenses

[2] GOK (2017), Draft National Policy on County own-source Revenues, Nairobi, Kenya

COUNTY OWN REVENUE STREAMS

1	Sand
2	Livestock Auction
3	Miraa Export
4	Produce Cess/Barter/Murram/Cheque Clearance
5	Property Taxes
	1.Land Rent & Rates - Current
	2.Land Rent & Rates - Arrears
6	3.Penalties Rent & Rates
7	Stand Premiums
8	Plot Application/Transfer/Sub-Division
9	Clearance & Consents
10	Plot Transfer Approval
11	Lease Extension
12	Planning & Survey
13	Kiosks & Stalls
14	Miscellaneous Charges
15	Other Miscellaneous Charges (Ground Rent)
16	Parking Fees / Bus Park
17	S.B.P Fees/Promotion
18	Slaughter Fees
19	4%Water Levies Iwasco
20	Public Works /Other Charges
21	Building Plan Approvals
22	Liquor Licence
23	Hospital Cost Sharing
24	Livestock/Veterinary
25	Tractor Hire
26	Agriculture Training Centre
27	Weights And Measures

28	Game
	Game Entrance & Royalties

2.2 Revenue generation measures

10. These are the strategies the county government will employ to achieve local revenue targets.

2.3 External Sources

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

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

12. The Mwananchi guide will be presented in line with the programme performance based budgeting in accordance to Section 38 (3) (b) of the Public Finance Management Act, 2012.

SUMMARY OF EXPENDITURE BY PROGRAMME VOTE AND CATEGORY FOR FY 2018/2019

VOTE CODE AND TITLE	GROSS RECURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	TOTAL
COUNTY ASSEMBLY	402,284,815	75,000,000	477,284,815
OFFICE OF GOVERNOR	279,237,492	60,557,386	339,794,878
CPSP	57,275,252	-	57,275,252
COUNTY SECRETARY	19,994,886	-	19,994,886
DELIVERY UNIT	8,024,000	-	8,024,000
DEPUTY GOVERNOR	24,000,000	-	24,000,000
PSM	35,920,000	13,000,000	48,920,000
COHESION	42,061,199	-	42,061,199
FINANCE & ECONOMIC PLANNING	287,428,308	307,000,000	594,428,308
SPECIAL PROGRAMME	159,358,882	61,950,000	221,308,882
LANDS	22,686,415	41,000,000	63,686,415

VOTE CODE AND TITLE	GROSS RECURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	TOTAL
ROADS	9,573,318	134,000,000	143,573,318
PUBLIC WORKS& URBAN DEVELOPMENT	18,350,000	-	18,350,000
MUNICIPAL ADMINISTRATION	54,052,168	267,968,100	322,020,268
AGRICULTURE	49,213,608	25,114,160	74,327,768
LIVESTOCK	92,111,324	241,885,840	333,997,164
EDUCATION & VOCATIONAL TRAINING	192,265,821	45,000,000	237,265,821
YOUTH & SPORTS	11,755,000	190,000,000	201,755,000
CULTURE AND SOCIAL SERVICE	10,870,727	10,000,000	20,870,727
TOURISM	108,225,715	30,000,000	138,225,715
TRADE	22,402,395	20,000,000	42,402,395
WATER	56,801,481	122,000,000	178,801,481
ENVIRONMENT	36,764,815	15,000,000	51,764,815
HEALTH SERVICES	847,270,700	220,229,830	1,067,500,530
TOTAL	**2,847,928,321**	**1,879,705,316**	**4,727,633,637**

3.1 Priorities in allocation and spending

13. The broad development policies of the County Government provide a clear and progressive approach on what public priorities will receive special attention over the medium term i.e what are the large categories of spending going to be, and why?, including current expenditure required for delivery of services.

VOTE CODE AND TITLE	PERCENTAGE RECURRENT ALLOCATION	PERCENTAGE DEVELOPMENT ALLOCATION
COUNTY ASSEMBLY	14%	4%
OFFICE OF GOVERNOR	10%	3%
CPSP	2%	0%
COUNTY SECRETARY	1%	0%
DELIVERY UNIT	0%	0%

DEPUTY GOVERNOR	1%	0%
PSM	1%	1%
COHESION	1%	0%
FINANCE & ECONOMIC PLANNING	10%	16%
SPECIAL PROGRAMME	6%	3%
LANDS	1%	2%
ROADS	0%	7%
PUBLIC WORKS& URBAN DEVELOPMENT	1%	0%
MUNICIPAL ADMINISTRATION	2%	14%
AGRICULTURE	2%	1%
LIVESTOCK	3%	13%
EDUCATION & VOCATIONAL TRAINING	7%	2%
YOUTH & SPORTS	0%	10%
CULTURE AND SOCIAL SERVICE	0%	1%
TOURISM	4%	2%
TRADE	1%	1%
WATER	2%	6%
ENVIRONMENT	1%	1%
HEALTH SERVICES	30%	12%

3.2 Sector specific programmes

SUMMARY OF EXPENDITURE VOTE, PROGRAMMES

VOTE CODE AND TITLE	PROGRAMME CODE & TITLE	ESTIMATES FOR FY 2018/19	PROJECTION FOR 2019/20	PROJECTION FOR FY 2020/21
COUNTY EXECUTIVE	P1. County Governance and coordination affairs	371,818,878	386,691,633	402,159,299
	P2. County Devolved Administration Affairs	19,994,886	20,794,681	21,626,469

VOTE CODE AND TITLE	PROGRAMME CODE & TITLE	ESTIMATES FOR FY 2018/19	PROJECTION FOR 2019/20	PROJECTION FOR FY 2020/21
	P3. Public Service Management and Transformation	48,920,000	50,876,800	52,911,872
	p4. Cohesion and Peace Building	32,061,199	33,343,647	34,677,393
	P5. Civic education and Public participation	10,000,000	10,400,000	10,816,000
	P6. County Public Service Board	57,275,252	59,566,262	61,948,913
	Total Expenditure for Vote	540,070,215	561,673,023	584,139,945
3513: FINANCE & ECONOMIC PLANNING	P1. General Administration and Support Services	529,045,900	547,407,287	567,623,577
	P2. Public Financial Management	15,897,840.8	16,533,754	17,195,105
	P3. Revenue Enhancement	5,000,000	8,000,000	10,000,000
	p4. Economic, Planning, Policy Formulation and Budgeting	44,485,000	46,264,400	48,114,976
	Total Expenditure for Vote	594,428,308	618,205,441	642,933,658
SPECIAL PROGRAMMES & ICT	P1:Disaster Risk Management	212,308,882	220,801,237	229,633,287
	P2: ICT Management	9,000,000	9,360,000	9,734,400
	Total Expenditure for Vote	221,308,882	230,161,237	239,367,687
3514. LANDS, PHYSICAL PLANNING, ROADS, WORKS AND URBAN DEVELOPMENT	P1: Land Survey and land use planning	63,686,415	66,233,872	68,883,227
	P2: Housing and urban development and public works	322,020,268	334,901,079	348,297,122
	P3: Road improvement, accessibility, Logistic and connectivity	161,923,318	168,400,251	175,136,261
	Total Expenditure for Vote	547,630,001	569,535,202	592,316,610
3515: AGRICULTURE, LIVESTOCK, FISHERIES	P1 Administration, Management, Planning & Support of County	141,324,932	146,977,929	152,857,046

VOTE CODE AND TITLE	PROGRAMME CODE & TITLE	ESTIMATES FOR FY 2018/19	PROJECTION FOR 2019/20	PROJECTION FOR FY 2020/21
AND IRRIGATION	affairs			
	P2. : Livestock Resource Management and Development	120,942,920	125,780,637	130,811,863
	P3. Veterinary Quality Assurance	12,557,080	13,059,363	13,581,737
	p4. Fisheries Development and management	120,942,920	125,780,637	130,811,862
	P5. Sustainable Agricultural Land Use and Environmental Management	12,557,080	13,059,363	13,581,738
	Total Expenditure for Vote	408,324,932	424,657,929	441,644,246
3518: EDUCATION, YOUTH, SPORTS, GENDER, CULTURE AND SOCIAL SERVICES	P1.General Administration and Support Services	214,891,548	223,487,210	232,426,698
	P2.Early Childhood Development Education (ECDE)	22,500,000	23,400,000	24,336,000
	P3.Vocational Education and Training	22,500,000	23,400,000	24,336,000
	P4.Sports Development	63,333,334	65,866,668	68,501,334
	P5.Youth Empowerment and training	63,333,333	65,866,666	68,501,333
	P6.Culture and Arts Development	10,000,000	10,400,000	10,816,000
	Total Expenditure for Vote	459,891,548	478,287,210	497,418,698
3519: TOURISM, WILDLIFE PROMOTION AND DEVELOPMENT, TRADE, COOPERATIVE, INDUSTRY AND ENTERPRISE DEVELOPMENT	P1.Administration & Support Services	130,628,110	135,853,234	141,287,364
	P2.Tourism Promotion and Development	30,000,000	31,200,000	32,448,000
	P3.Trade Development and Promotion	6,666,668	6,933,334	7,210,668
	P4.Co-operative Development	6,666,666	6,933,333	7,210,666

VOTE CODE AND TITLE	PROGRAMME CODE & TITLE	ESTIMATES FOR FY 2018/19	PROJECTION FOR 2019/20	PROJECTION FOR FY 2020/21
	P5.Industrial Development and Investments	6,666,666	6,933,333	7,210,666
	Total Expenditure for Vote	180,628,110	187,853,234	195,367,364
3562. WATER, SANITATION, ENERGY, ENVIRONMENT, NATURAL RESOURCE AND CLIMATE CHANGE	P1: Water supply and storage services	178,801,481	185,953,541	193,391,682
	P2: Environment and Natural resources	51,764,815	53,835,407	55,988,824
	Total Expenditure for Vote	230,566,296	239,788,948	249,380,506
3562. HEALTH SERVICES	P1. General Administration, Planning and Support Services	847,270,700	881,161,528	916,407,989
	P2. Curative and Rehabilitative Health Services	110,114,915	114,519,512	119,100,292
	P3. Preventive and Promotive Health Services	110,114,915	114,519,511	119,100,292
	Total Expenditure for Vote	1,067,500,530	1,110,200,551	1,154,608,573
3562. COUNTY ASSEMBLY	P1. General Administration, Planning & Support	402,284,815	418,376,215	435,111,264
	P2. Legislation and Oversight	37,500,000	22,500,000	12,500,000
	P3. Citizen Engagement	37,500,000	22,500,000	12,500,000
	Total Expenditure for Vote	477,284,815	463,376,215	460,111,264
	GRAND TOTAL	4,727,633,637	4,883,738,990	5,057,288,551

1.3 Capital Projects

15. The presentation of the FY 2018/19 and the Medium-Term Itemized Development Budget will be project and sub-county or ward specific.

SECTOR DEVELOPMENT PROJECTS FY 2018/19		
SECTOR	**DEVELOPMENT PROJECTS/PROGRAMMES**	**LOCATION**
County Assembly	Construction of Speakers residence	Headquarters
	Other civil works	All Wards
	construction of Burat ward office	Burat
	Drafting of bills	All Wards
	Sector Total	
County Executive	Construction of Governors Residence	Headquarters
Cohesion Intergovernmental	Peace Dividends Projects	
Public service Management	Construction of admin ward offices in Sericho, Chari & Ngaremara	Sericho, Chari &Ngaremara
	PSM: Total	
	Sector Total	
Finance & Economic Planning	**Finance &Economic Planning**	
	Construction of County Head Quarters	Headquarters
	Sub-Sector Total	
	Special Programme	
	Development of ICT Policy	Headquarters
	Construction and equipping of ICT innovation technological and Resource centres at sub counties and levels(digital town)	Isiolo town
	Development of County web portal and email	

SECTOR DEVELOPMENT PROJECTS FY 2018/19		
SECTOR	**DEVELOPMENT PROJECTS/PROGRAMMES**	**LOCATION**
	system	Headquarters
	Develop Disaster management policy	Headquarters
	Disaster infrastructures Emergencies	All Wards
	Total	
	Sector Total	
Lands ,Physical Planning,Roads, Transport and public works	**Lands and Urban Planning**	
	County Spatial Planning	County Wide
	Land Survey and Registration in **Isiolo** ,Merti ,Ngaremara, and Modogashe	Central, Cherab, Sericho &Ngaremara
	Development of Land management system in Isiolo Land Offices	Headquarters
	Purchase of Survey equipment at Headquarters	Headquarters
	Total	
	Roads and Infrastructure	
	Maintenance of Roads to Motorable Standards	
	Kinna Ward	Kinna Ward
	Sericho ward	Sericho ward
	Cherab	Cherab
	Bulapesa	Bulapesa
	wabera	wabera
	Chari	Chari
	Oldonyiro	Oldonyiro
	Ngaremara	Ngaremara
	Burat	Burat
	Garbatulla	Garbatulla
	Construction of Fakir bridge	Bulapesa
	Ngare ndare Bridge	

SECTOR DEVELOPMENT PROJECTS FY 2018/19		
SECTOR	**DEVELOPMENT PROJECTS/PROGRAMMES**	**LOCATION**
		Headquarters
	Total	
	Municipal Administration	
	Storm Water Management in Isiolo Township 1.4km and urban feeder roads	Isiolo town
	Street lighting - 4 flood lights and maintenance of street lights	Isiolo town
	Solid waste management	
	Construction of Isiolo modern Market	Isiolo town
	Total	
Agriculture & Livestock	Completion of Biliqo Irrigation Irrigation Scheme	Chari
	Agriculture Sector Development Support Project (ASDSP) - Countywide(Grant requirement)	All Wards
	Establishment of Business incubation and innovation Hub at ATC - Bulapesa, Isiolo	
	Agriculture: Total	
	Development of Fishery Strategic Plan	Headquarters
	Frame Survey Assessment along the lower side of Ewaso Nyiro	Headquarters
	Operationalization of Kinna Laboratory:Fencing, Equipping and staffing	Kinna Ward
	Completion of the Oldonyiro Lab	Oldonyiro
	Equipping of the Abattoir (LMD) Laboratory for DFZ	
	Completion and Operationalization of the Isiolo Export Burat Abattoir	Burat
	Completion and Operationalization of the Burat Feedlot	
	Establishment pasture farm of 200 acres at Kinna, Garbatulla and Gafarsa	
	Kenya Climate Smart Agriculture Project (KCSAP) -	All Wards

SECTOR DEVELOPMENT PROJECTS FY 2018/19		
SECTOR	**DEVELOPMENT PROJECTS/PROGRAMMES**	**LOCATION**
	Countywide	
	Livestock & Fisheries. Total:	
Education Vocational Training, Youth Sports, Culture Gender and Social Service	Construction of 17 ECDE centres	All Wards
	Youth Polytechnic Bulesa and Garbatulla	Chari , Biliqo
	Pending Bills - Education	
	Education & Vocational Training: Total	
	Construction of Isiolo Stadium	Wabera
	Talent Centre's in Isiolo town	Wabera
	youth Empowerment Support Programme	All Wards
	Women Empowerment	All Wards
	Youth, Sports & Gender:Total	
	Policy Development	All Wards
	Disability Empowerment	All Wards
	Construction of Classroom at Schoolof deaf& Ssanitation	Burat
	Construction of Social Hall in Ngaremara, Biliqo	Ngaremara,Chari
	Culture and Social Services: Total	
Tourism & Trade	Maintenance of park roads	Isiolo parks
	Campsite and picknic site	Isiolo parks
	Develop a harmonized tourism and wildlife policy	Headquarters
	Tourism legal framework development	Headquarters
	Renovation and branding of officers houses and gates at the game reserve	Isiolo parks
	Purchase of bus	Isiolo parks
	Tourism: Total	
	Framework for integration of county trade database& policy	Headquarters

SECTOR DEVELOPMENT PROJECTS FY 2018/19		
SECTOR	**DEVELOPMENT PROJECTS/PROGRAMMES**	**LOCATION**
	Procurement of weights and measure standards for office use	Headquarters
	Co-operative Fund	All Wards
	Establish Industrial Park	Isiolo town
	One village one product	All Wards
	Trade: Total	
	Modernisation of ICRH-facelift	**ICRH**
	Blood Satellite Center at Isiolo county referral hospital- equipping	ICRH
	TB Manyatta Relocation and Construction	ICRH
	Back-up Generator Merti	Cherab
	Theatre operationalization in Garbatulla	Garbatulla
	Upgrading of Garbatulla and Merti Hospital to level 4 laboratory Diagnostics capability	Garbatulla, Cherab
	Connection of water piping system in Garbatulla and Merti hospitals	Garbatulla, Cherab
	Expansion of Laboratory Diagnostic services to level 5 capacity ICRH	ICRH
Health	Universal Healthcare Grant	All Wards
	Equipinging of 6 Health facilities	Rural wards Facilities
	Purchase of KEPI fridges	Rural wards Facilities
	Health Services: Total	
	Isiolo Rural Water Company	Isiolo town
	Malkagalla Borehole Drilling and Equiping	Cherab
	Malkadaka Borehole Drilling and Equiping	Garbatulla
	Gotu Water Rehabilitation	Ngaremara
	Water Related Emergencies	All Wards

SECTOR DEVELOPMENT PROJECTS FY 2018/19		
SECTOR	**DEVELOPMENT PROJECTS/PROGRAMMES**	**LOCATION**
	Ngaremara	Ngaremara
	Garbatulla 150m Cubic eleveted tank	Garbatulla
	Korbesa pipeline	Cherab
	Kinna borehole drilling and equiping	Kinna
	Oldonyiro	Oldonyiro
	Bulesa piping	Chari
	Burat water	Burat
	Gubatu 50m Cubic elevated tank	Sericho
	Modogashe Pipeline	Sericho
	Purchase of water metres	All Wards
	Purchase of Gensets and spares	All Wards
	Water Master Plan	All Wards
	Total	
	Water: Total	
	Provision of Improved 2,000 Eco-Jikos	Rural wards
	Solarization of kulamawe borehole 2	Kinna
	Fencing of Cementry Taqwa	Bula Pesa
	Fencing of Cementry Ola odha	Burat
	Fencing of Cementy Irresaboru	Sericho
	Fencing of Cementry school of deaf	Burat
	Establishment of Nursaries burat and bulapesa	Burat , Bula Pesa
	Install refuse receptacles in major centers in the county wide	Isiolo town
	Fencing of Dumpsite	Burat

16. The County Government should provide information on the status of on-going projects.

3.4 Expenditure measures

17. These are the strategies the county government will employ for prudent management and utilization of public funds and resources.

The County Government knows that the fiscal position it takes today will have implications into the future. Therefore, in line with the Constitution and the Public Finance Management (PFM) Act of 2012, the principle of sharing the burdens and benefits of the use of resources between the present and future generation implies that we have to make prudent policy decisions.

The ratio of development to recurrent expenditure will be at least 30:70 over the medium term, as set out in the law. In order to address the risks associated with wage bill and other operational and expense crowding out development, the proportion will be managed in a manner that it should decrease or remain constant as the total expenditure increases. To ensure that the County Government get competitive rates for goods and services from its suppliers, payments shall be made on timely basis to forestall confidence and creditworthiness.

The County Government is also guided by Article 201 of the Constitution of Kenya that provides the public finance principles to be followed that include openness, accountability and public participation in financial matters. In this regard the County will involve the Public in developing priority programmes/projects for implementation. The County government shall also involve the various stakeholders in determining fees and levies for services offered which are expected to be fair with the overall goal being to promote equitable development of the County.

The County plans to raise its revenue through efficient collection methods, widening of revenue base, and applying reasonable revenue rates. It is therefore imperative to reform and modernize the revenue regimes to ensure stability of revenue effort, while at the same time continuing to restructure expenditure systems to ensure efficiency and create fiscal space required to fund priority programmes on sustainable basis.

4. Budget Highlights

18. County Governments should provide information on trends on:

a. Spending changes from the previous budget estimates; and

b. Tax and levies proposals for the current year

5. Communication and access to public information

19. County Governments should present the budget estimates in a language the residents understand and at the very least in English or Kiswahili.

20. The County should identify the most effective medium of communication in terms of cost and reach. Such mediums may include:

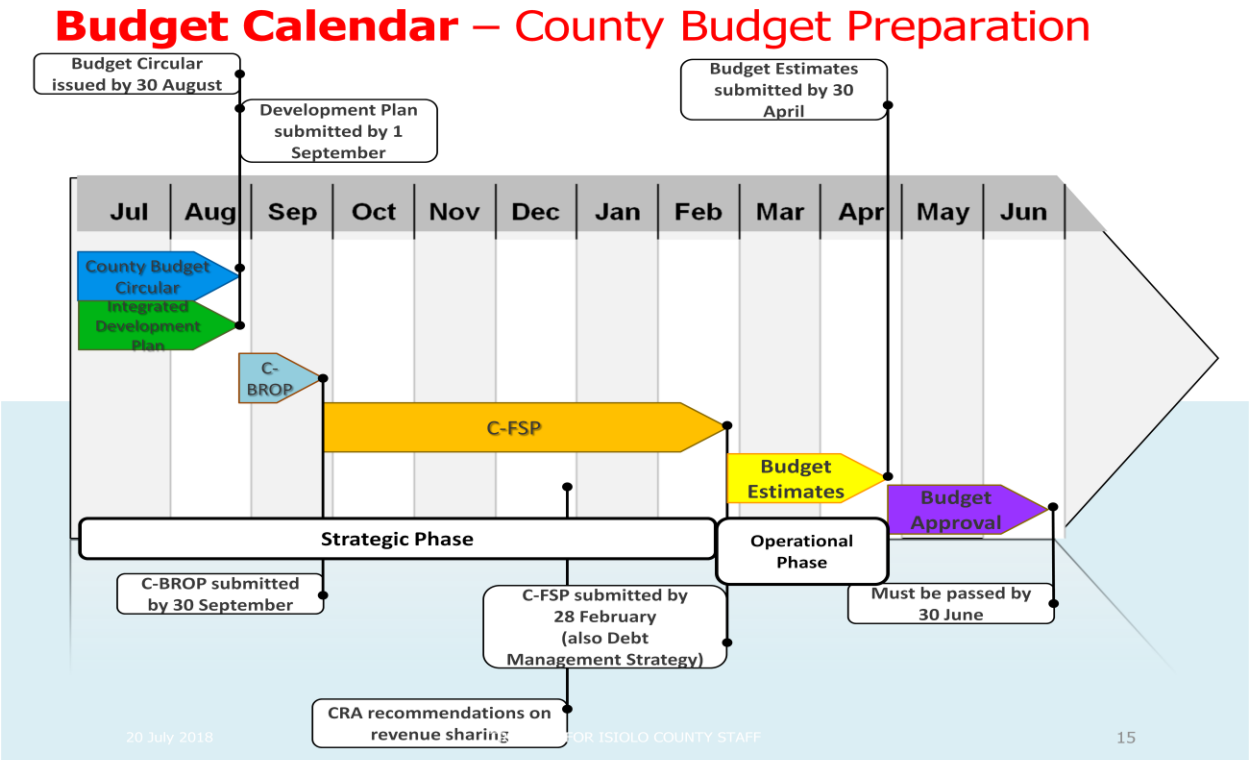
i. Television
ii. Brochures
iii. Newsletters
iv. Information communication technology
v. Mass mailing
vi. Websites
vii. Social media (Facebook, Twitter, LinkedIn, Instagram etc.)
viii. Community Radio Stations
ix. Public meetings
x. Traditional media; and
xi. Notices in county, sub-county, ward and village offices, places of worship, markets, schools, libraries, county information resource centers, social clubs, medical facilities and national government offices.

21. Communication should also be tailored to meet the needs of persons with disabilities, senior citizens, the marginalised and the less educated residents of the public. The county should consider communication in the following forms;

i) Publications for persons with hearing impairments
ii) Braille
iii) Local language publications
iv) Large print publications

IV. BUDGET CALENDER

22. The county should attach the budget calendar, outlining the timelines for the budget process in accordance to the requirements of the Public Finance Management Act, 2012.



V. GLOSARRY (BUDGET TERMINOLOGIES)

A.I.A	Appropriation in Aid
AIDS	Acquired Immunodeficiency Syndrome
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
DANIDA	Danish International Development Agency
ECD	Early Childhood Development
FY	Financial Year
GDP	Gross Domestic Product
HIV	Human Immunodeficiency Virus
ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
Ksh	Kenyan Shilling
LAPSSET	Lamu Port and South Sudan-Ethiopia Transport
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
PAYE	Pay As You Earn
PFM	Public Finance Management
PPP	Public Private Partnership
SBP	Single Business Permit
VAT	Value Added Tax

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