KENYA'S ANNUAL BUDGET CYCLE CALENDAR

A government budget must be **comprehensive** and **transparent** to allow citizens to hold government **accountable** for managing public funds. This budget cycle calendar shows the key dates for the Kenyan Annual Budget Cycle at both the national and county levels and highlights the opportunities where citizens can be part of formulation and priority setting as well as the accountability processes.

★ = KEY DATES FOR PUBLIC PARTICIPATION

NATIONAL BUDGET CYCLE		COUNTY BUDGET CYCLE
	FINANCIAL YEAR BEGINS: 01 JULY	
	31 JULY	Q4 IMPLEMENTATION REPORT FROM PREVIOUS YEAR PUBLISHED
Q4 IMPLEMENTATION REPORT FROM PREVIOUS YEAR PUBLISHED	15 AUG	
★ NATIONAL TREASURY CIRCULAR RELEASED	30 AUG	COUNTY TREASURY CIRCULARS RELEASED ★
	01 SEP	DEVELOPMENT PLANS TABLED IN COUNTY ASSEMBLIES ★
	31 OCT	Q1 IMPLEMENTATION REPORTS PUBLISHED
Q1 IMPLEMENTATION REPORT PUBLISHED	15 NOV	
AUDIT REPORT FROM PREVIOUS YEAR RELEASED BY AUDITOR GENERAL	31 DEC	AUDIT REPORT FROM PREVIOUS YEAR RELEASED BY AUDITOR GENERAL
★ RECOMMENDATIONS SUBMITTED BY COMMISSION ON REVENUE ALLOCATION	01 JAN	
	31 JAN	Q2 IMPLEMENTATION REPORTS PUBLISHED
REVENUE BILLS AND POLICY STATEMENT GO TO PARLIAMENT / Q2 IMPLEMENTATION REPORT PUBLISHED	15 FEB	
★ BUDGET POLICY STATEMENT APPROVED BY PARLIAMENT	28 FEB	COUNTY FISCAL STRATEGY PAPERS TABLED IN COUNTY ASSEMBLIES
★ REVENUE SHARING BILLS APPROVED BY PARLIAMENT*	16 MAR	FISCAL STRATEGY PAPERS APPROVED BY COUNTY ASSEMBLIES ★
★ BUDGET PROPOSAL FOR FOLLOWING YEAR SUBMITTED TO PARLIAMENT	30 APR	BUDGET PROPOSALS FOR FOLLOWING YEAR SUBMITTED TO COUNTY ASSEMBLIES ★ / Q3 IMPLEMENTATION REPORTS PUBLISHED
Q3 IMPLEMENTATION REPORT PUBLISHED	15 MAY	
★ APPROPRIATION BILL FOR FOLLOWING YEAR PASSED BY NATIONAL ASSEMBLY	30 JUNE	APPROPRIATION BILLS FOR FOLLOWING YEAR APPROVED BY COUNTY ASSEMBLIES ★
	FINANCIAL YEAR ENDS	

1. FORMULATION STAGE

The parameters of the budget are set and decisions are made about revenues that will be generated and how these resources will be distributed across programs and activities.

2. APPROVAL STAGE

The executive branch releases its proposed budget publicly to national and county assemblies. The legislature deliberates, offers amendments, and votes the budget into law.

3. EXECUTION STAGE

Funds are released by treasury to be spent by the appropriate agencies; these payments are recorded in accounting books and reports through-out the year.

4. OVERSIGHT STAGE

The Auditor General, which is independent of the executive, conducts evaluations of government budget execution and issues an annual audit report.

*Other sources note the date for approval of the revenue sharing bills as either March 14 or 15.

For more information about the budget stages, please visit: **http://internationalbudget.org/kenya**

MACS
Mobilising Advocates from Civil Society

The Kenya MACS RMNCH Alliance is a network of civil society organizations conducting advocacy around accountability to accelerate realization of RMNCH commitments in Kenya. The current secretariats are Family Care International (FCI) and the African Women's Development and Communication Network (FEMNET). Its steering committee members are: *AMREF, CSA, DSW, FEMNET, FCI, GROOTS, HERAF, KANCO, KEFEADO, Masculinity Institute, Save the Children, and WEMIHS.*

For more information about MACS, please contact us at: **macskenya@knowledge-gateway.org**

This document and other advocacy tools are available on FCI's website at: **http://bit.ly/MACSproject**

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