

**SPECIAL ISSUE**

*Meru County Gazette Supplement No. 23 (Acts No. 8)*



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**MERU COUNTY GAZETTE  
SUPPLEMENT**

**ACTS, 2014**

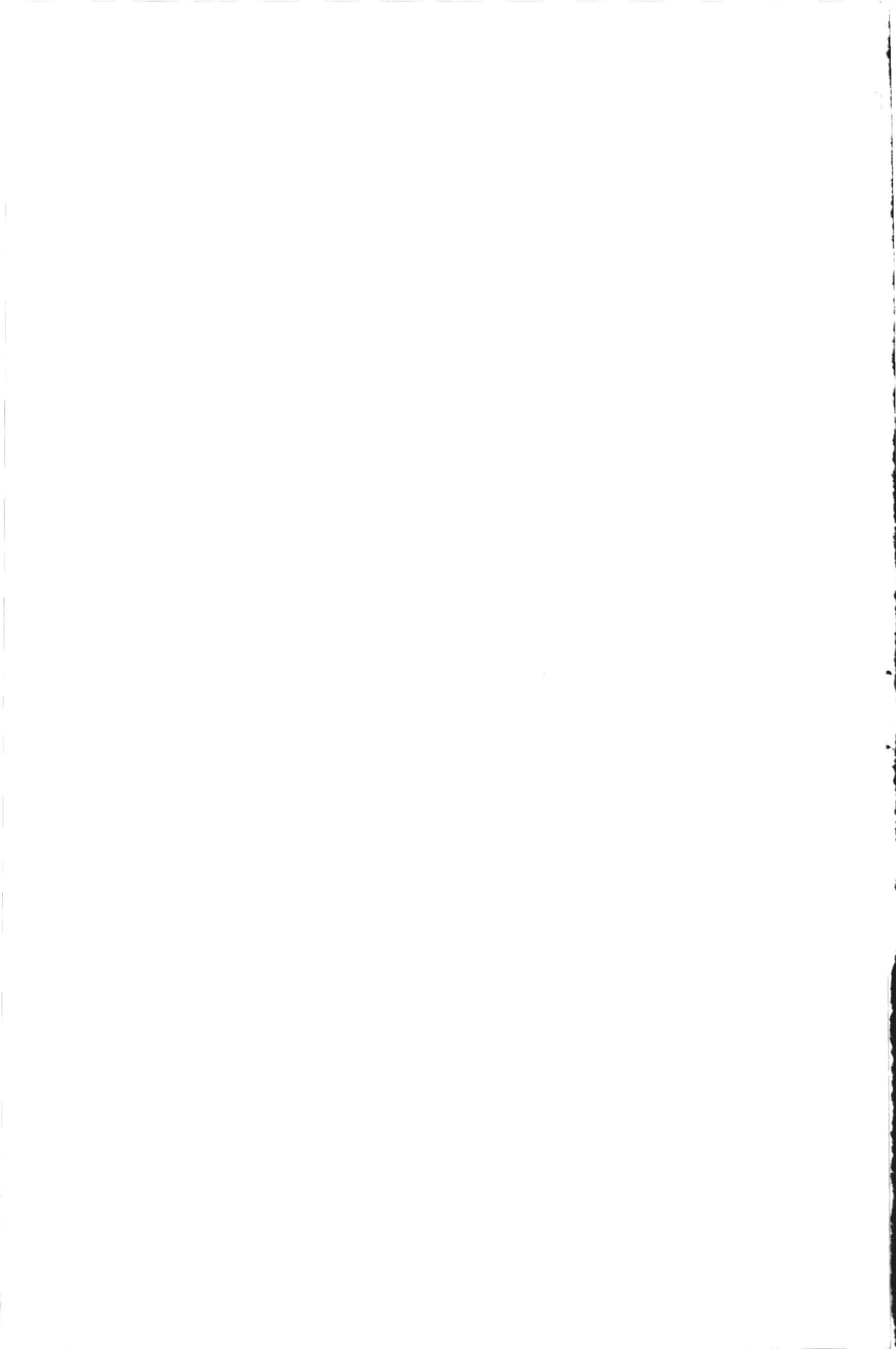
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**NAIROBI, 8th December, 2014**

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# THE MERU COUNTY APPROPRIATION ACT, 2014

## No. 8 of 2014

*Date of Assent: 5th December, 2014*

*Date of Commencement: 8th December, 2014*

### **AN ACT of the Meru County Assembly to provide for the appropriation of money from the County Exchequer Account for the requirements of the Meru County Government in the 2014/15 Financial Year and to provide for matters incidental thereto**

**ENACTED** by the County Assembly of Meru as follows—

1. This Act may be cited as the Meru County Short title.  
Appropriation Act, 2014.

2. In this Act, unless the context otherwise Interpretation.  
requires—

“Act” includes the Schedules;

“County Corporation” means a public corporation within a county established by an Act of Parliament or county legislation;

“County Emergency Fund” means a Fund established under section 110;

“County Exchequer Account” means a County Exchequer Account referred to in section 109;

“County Executive Committee member for finance” means the member of a County Executive Committee responsible for the financial affairs of the County and for the County Treasury;

“County Fiscal Strategy Paper” in relation to a county government, means the County Fiscal Strategy Paper referred to in section 117;

“County government entity” means any department or agency of a county government, and any authority, body or other entity declared to be a county government entity under section 5 (1);

“County government revenue” means all money derived by or on behalf of a county government from

levies, rates, fees, charges or any other source authorized by the Constitution or an Act of Parliament;

“County government security” means a security issued by the county government under section 144 and includes a treasury bill, treasury bond, treasury note, government stock and any other debt instrument issued by the county government;

“County Public Debt” means all financial obligations attendant to loans raised and securities issued by the county government;

“County Treasury” means a County Treasury established under section 101;

“Development Expenditure” means the expenditure for the creation or renewal of assets;

“Fiscal responsibility principles” means the principles of public finance specified in Article 201 of the Constitution, together with — (a) the principles of fiscal responsibility referred to in section 15, in relation to national government; and (b) the principles of fiscal responsibility referred to in section 107, in relation to a county government;

“Financial objectives” means the financial objectives set out in a Budget Policy Statement of the National Government or in the County Fiscal Strategy Paper of the county governments;

“Vote” means money authorized by an Appropriation Act for withdrawal from the Consolidated Fund or a County Revenue Fund;

**3. (1)** Appropriation by county assembly of money from county revenue fund for the requirements of the County in respect of the Financial Year 2014/15 to votes and the main divisions within a Vote and for the purposes that are specified, are set out in the schedule to this Bill.

(2) The spending of appropriations envisaged in subsection (1) is subject to the provisions of the appropriations law and the PFMA 2012.

(3) The spending of funds withdrawn from the CRF before this Bill is enacted into law, as envisaged in section 134 (4) of the Public Finance Management Act, 2012—

- (a) shall be included in the appropriation law, under separate Votes, for the services for which it is withdrawn.

Appropriation of money for the requirements of the Meru County Government.