

ARE COUNTIES MAKING BUDGET IMPLEMENTATION DOCUMENTS AVAILABLE TO THE PUBLIC? A REVIEW OF COUNTY WEBSITES

February 2016

INTRODUCTION

This analysis builds on our previous assessments of availability of key county budget documents released in February and June 2015.¹ We look at three documents that counties were meant to produce and make available online between July and December 2015:

1. Approved County Budgets for 2015/16;
2. County Budget Review and Outlook Papers (CBROP); and
3. First Quarter Budget Implementation Reports for 2015/16.

These are primarily budget implementation documents. Our next review in June 2016 will focus mainly on formulation documents.

¹ See <http://www.internationalbudget.org/budget-work-by-country/ibps-work-in-countries/kenya/understanding-county-budgets/tracking-county-budget-information-kenya/>

PURPOSE OF BUDGET IMPLEMENTATION DOCUMENTS

APPROVED COUNTY BUDGET ESTIMATES

Approved County Budget Estimates must be published online by July 21 (within 21 days of being approved by the county assembly). These are critical documents that allow expenditure to be tracked against the budget over the course of the year.

COUNTY BUDGET REVIEW AND OUTLOOK PAPERS

County Budget Review and Outlook Papers (CBROPs) must be presented to the county assembly by late October and published as soon as possible thereafter (we would expect them by November). CBROPs review budget implementation during the previous year and set provisional ceilings that allow the public to understand government priorities and permit government departments to prepare their proposals for the upcoming budget.

FIRST QUARTER BUDGET IMPLEMENTATION REPORTS

First Quarter Budget Implementation Reports should be published by late October (within 30 days of the end of the quarter). The public and the County Assemblies should review quarterly implementation reports to monitor if money is being spent as planned. This allows for problems to be rectified while the budget is being implemented and helps to guide budget formulation for the coming year.

WHAT DID WE FIND?

APPROVED COUNTY BUDGET ESTIMATES FOR 2015/16

Many budget documents with titles such as “budget” or “final budget” have been published online, but it is unclear if they are budget proposals or Approved County Budget Estimates. Budget estimates that are dated April 30 are likely to be proposed estimates, but those with later dates may be final approved budgets. In future, we will not consider documents to be the official Approved County Budget Estimates unless the words “approved” or “enacted” appear in the title.

Based on the use of the term “approved” or “final published,” we are reasonably confident that Approved County Budget Estimates were published by three counties (Bomet, Busia and Kiambu). Nine counties published a version of their budget estimates online, but we were unable to confirm if these were approved. The remaining 35 counties failed to publish the budget online.

COUNTY BUDGET REVIEW AND OUTLOOK PAPERS

As of January 2016, nine counties published the 2015/16 CBROPs online. This is an improvement over last year, when only two counties published CBROPs online.

FIRST QUARTER BUDGET IMPLEMENTATION REPORTS FOR 2015/16

As of January 2016, only one county (Baringo) had published this document online.

CONCLUSION

As counties prepare their fourth budgets after devolution, it is clear that many are still not making key budget documents available to the public in a timely manner. Some counties, such as Baringo, Bomet and Kitui, have consistently published at least some of their budget documents online over the past year. However, 15 counties were found to have not published a single document online during the assessment period. These counties are shown in the table below.

TABLE 1: COUNTIES FAILING TO PUBLISH ANY BUDGET DOCUMENTS ONLINE

	County		
1	Bungoma	9	Migori
2	Garissa	10	Nandi
3	Kajiado	11	Narok
4	Kakamega	12	Nyeri
5	Kericho	13	Samburu
6	Kilifi	14	Turkana
7	Mandera	15	Wajir
8	Marsabit		

Counties are legally required to make all of these documents available to the public according to strict deadlines. Yet, even when counties release information, they are frequently missing these deadlines. Unless this changes, the public will not be able to participate effectively and meaningfully in the budget process as they are intended to do under the constitution and the Public Finance Management Act.