

Are Counties Making Budget Documents Available to the Public? A Review of County Websites | April 2017

BACKGROUND

This analysis builds on our previous assessments of budget transparency and the availability of key county budget documents released over the [last two years](#). In February 2017, we look at three documents that counties were meant to produce and make available on their websites between July and December 2016. The preliminary results were shared with all 47 county governments to ascertain their accuracy before we carried out the final check at the end of March. These include:

- Approved County Budgets for FY 2016/17,
- County Budget Review and Outlook Papers 2016 (CBROP), and
- Quarterly Budget Implementation Reports for the first quarter of 2016/17

These are primarily budget implementation documents. Our next review in June 2017 will focus mainly on formulation documents for the 2017/18 budget.

PURPOSE OF THE THREE KEY BUDGET IMPLEMENTATION DOCUMENTS

APPROVED COUNTY BUDGET ESTIMATES

County budget estimates must be made available within 21 days of approval (by 21 July). These are critical documents that allow citizens to track expenditure against the budget over the course of the year.

COUNTY BUDGET REVIEW AND OUTLOOK PAPERS

County Budget Review and Outlook Papers (CBROPs) review budget implementation during the previous year. They also set provisional ceilings that allow the public to understand government priorities and

permit government departments to prepare their proposals for the upcoming budget. The law requires that CBROPs be in the Assembly by late October, and published as soon as possible thereafter (we would expect them by November).

QUARTERLY IMPLEMENTATION REPORTS (FIRST QUARTER)

The budget debate should not end when budgets are approved. The public and county assemblies should review quarterly implementation reports to monitor if money is being spent as planned. The goal is to rectify problems while the budget is being implemented, rather than assigning blame after the year is over. These reports also help to guide budget formulation for the coming year. Quarterly implementation reports should be published within 30 days of the end of the quarter.

WHAT DID WE FIND?

2016/17 APPROVED COUNTY BUDGET ESTIMATES

One of the challenges in assessing the approved estimates is that many counties have documents online that say “budget” or “final budget,” but it is not immediately clear if these documents are the final budget proposals sent to the assembly, or the final budget approved by the assembly. Any budget estimates that are dated 30 April are likely to be proposed estimates. Documents dated after 30 April may or may not be final approved budgets.

Hence, we only consider a budget document to be an enacted budget if the word “approved” or “enacted” appears on the document. Ideally, the budget should also be accompanied by the appropriation act as the document giving legal authority to the budget.

There were only two counties where we were reasonably confident, based on the use of the term “approved,” that the documents available were the final, approved budgets: Elgeyo Marakwet and Siaya. Another five counties had a version of their budget estimates online, but we could not confirm if they were approved. These counties were Kakamega, Kiambu, Kisumu, Nairobi, and Samburu. Baringo and Kirinyaga had approved budgets but they were line item budgets, not Program Based Budgets as required by the Public Finance Management (PFM) Act. Lastly, some documents found through search engines had blind links, and could not be found by directly browsing the website, which creates an accessibility challenge (e.g., Busia). We do not consider any budget that we cannot find through a link on the county website to be a final approved document.

Following indications given in earlier rounds of the assessment, we no longer accept in our count any budget that is not marked as final and approved. This leaves us with two counties that published enacted budgets in this round, compared to three in our 2016 assessment.

2015/16 COUNTY BUDGET REVIEW AND OUTLOOK PAPERS

Only 11 counties had published their 2015/16 CBROPs online by March 2017. This is slightly more than the nine counties that had done so at this time last year. Wajir had a CBROP but it was not accessible by browsing the county's website.

2016/17 QUARTERLY IMPLEMENTATION REPORTS

The first quarter implementation report was due at the end of October 2016. As of February 2017, two counties, Baringo and Kirinyaga, had published their first quarter implementation reports for 2016/17 online. There was one such report available last year at this time from Baringo.

CONCLUSION

As counties complete formulation of their fifth budgets after devolution, it is clear that many of them are still not making key documents available to the public online in a timely fashion. Our data show that the situation is not substantially improving over time.

Transparency is a key element in improving public engagement in planning and budgeting. The PFM Act requires that these documents be made available and the law contains clear deadlines for publishing each of them. Yet even when counties release information, they are frequently not meeting these deadlines. Unless this changes, citizens will not be able to participate effectively and meaningfully in the budget process as they are intended to do under the constitution and the PFM Act.