

# KENYA BUDGET ANALYSIS: NYERI COUNTY

## 1. ARE THERE REASONS GIVEN FOR CHOICES MY LEADERS MADE IN THE BUDGET?

*This question asks whether the budget contains a narrative that explains why the county made certain choices. In every budget choices must be made about how to use limited amounts of money. There is no one right way to distribute funds, but good practice is to provide some explanation of priorities and the reasons for making choices. It is not good practice to simply provide tables with data without a good explanation. While the budget speech or statement that accompanies the budget may provide some information about county priorities, it is not a substitute for a detailed narrative within the budget documents that explains key tables and charts.*

The Nyeri county budget did not have any budget narrative and one cannot tell how the decisions on what to fund was arrived at. It is good budget practice to include notes that tells how the choices were made and what kind of trade-offs were made in coming up with the county's budget. This is also a good platform for the executive to indicate how the opinions of the public are reflected in the budget and also reasons why some of the public input was not taken in.

## 2. WHAT ARE THE PRIORITY AREAS IN MY BUDGET?

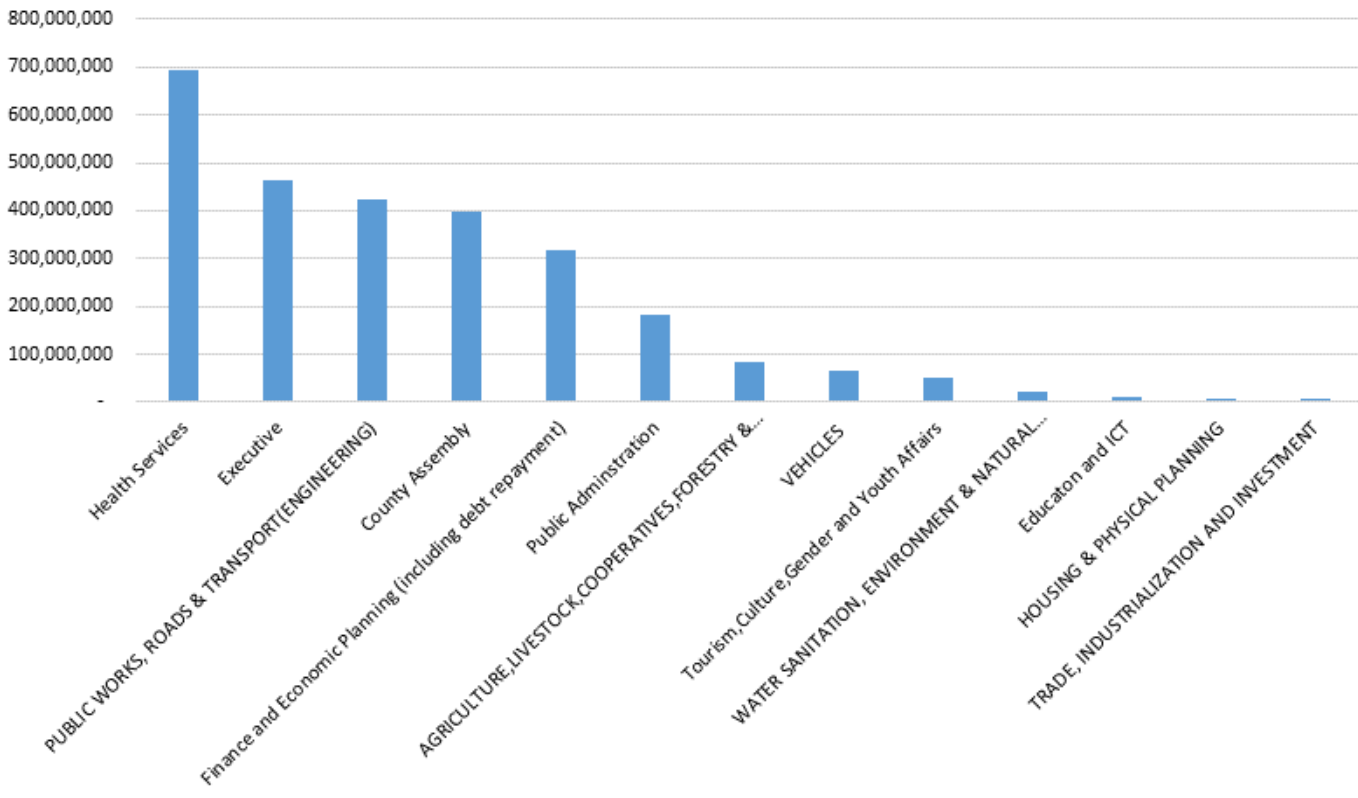
*When we talk about priority areas, we generally mean the sectors that have received the highest allocations (most money). This is one way of understanding choices and relative priorities.*

*However, not all areas are equally expensive. For example, if one considers international benchmarking for different sectors, education is usually more expensive than health, health more expensive than agriculture, and agriculture more expensive than water. It does not follow that spending more on health than water means health is more of a priority than water.*

*Priorities are also about changes over time in allocations. If a county receives an extra Ksh 100 between 2013/14 and 2014/15, how is that money used? Is that extra funding used for health or water? Is it used for other areas? This is also a measure of priority. A priority area can be identified by comparing the current budget to last year or to the budgets of similar counties.*

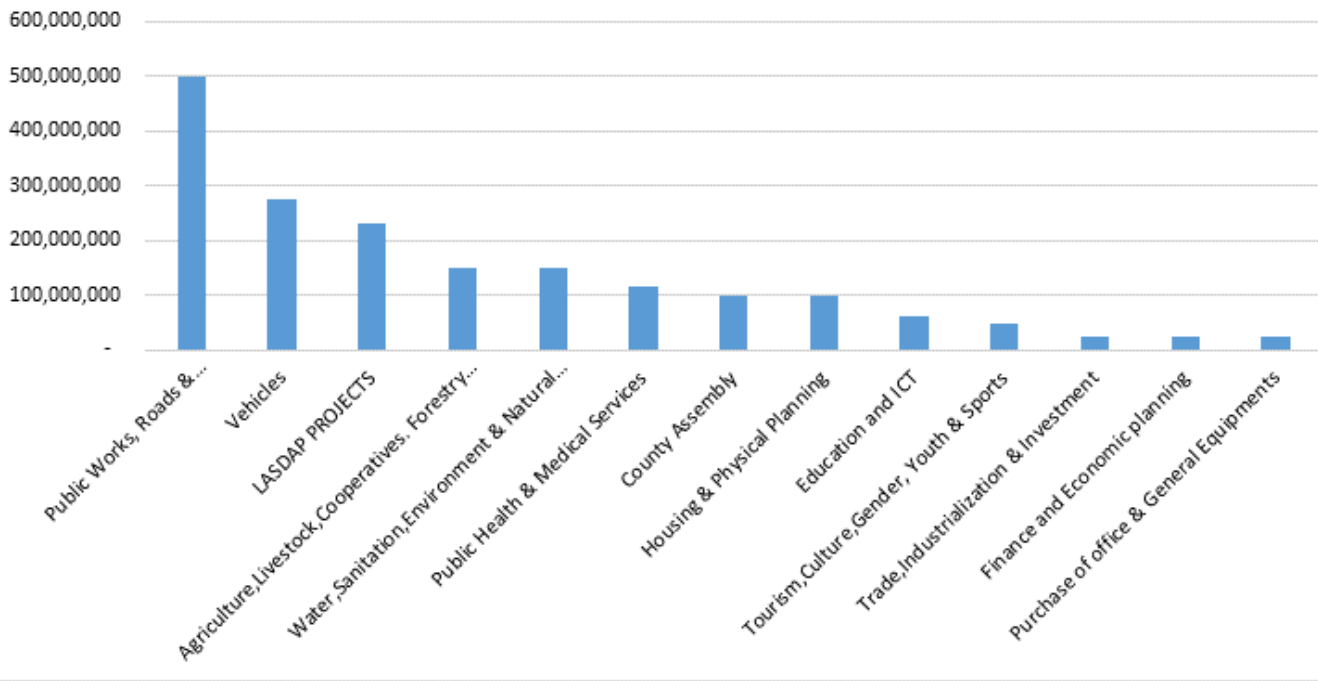
The total budget for Nyeri is Ksh 4.6 billion; with Ksh 2.6 billion for recurrent expenditure, which is about 57 percent of the total county budget. This amount is inclusive of the Nyeri Provincial Hospital which is a conditional grant to the county. Nyeri is one of the few counties that has actually given this as a separate budget item. The development allocation is Ksh 1.8 billion (Ksh 100 million for the County Assembly and Ksh 1.7 billion under the executive) which constitutes 40 percent of the budget. The rest goes to payment of debt and the Emergency Fund. However, it's important to note that the total Ksh 3.4 billion allocated for L5 facilities is not sufficient when you compare it with over 7 billion allocated in the 2012/13 budget. This could mean Nyeri has to top up any deficit from its own sources.

### Recurrent Budget



The health sector has the largest allocation of the recurrent costs at Ksh 693 million, this is inclusive of the Nyeri Provincial Hospital. The second highest allocation is the County Executive with a budget of Ksh 465 million. The third is public works, roads and transport with Ksh 424 million. The three departments take up 58 percent of the total recurrent budget.

### Development Budget



The public works sector has the highest budget for development with Ksh 500 million, the vehicles expenditure is second Ksh 277 million, and then the projects that are marked as LASDAP also have a substantial budget of 233 million. What is not clear is whether these are on-going projects under the local authorities or new projects which will be under the urban areas that are captured in the capital tab in the budget. Only Nyeri County Council has allocations for 2012/13, which could mean that they are ongoing projects while the other former local authorities have projects planned for this year. However, the capital expenditure tab indicates the

2012/13 budget for all LASDAP projects. Only those under Nyeri County Council appear to have been budgeted the year before, which may indicate that the others are new projects that were not started under the local authorities. However, it is not clear what makes them LASDAP projects, unless they were agreed in the most recent LASDAP, which was suspended after dissolution of local authorities and entry of counties.

### 3. DOES THE BUDGET HAVE THE SAME PRIORITIES AS MY COUNTY'S DEVELOPMENT PLAN?

*This is a difficult question to answer in the first year, because not all counties have a plan yet. But they will be approving plans this financial year (and many have done so already), and these must be an input into the budget for next year. The law requires that the budget be based on the plan, and therefore, the priorities in the plan should be the same as the priorities in the budget. This means that if the plan focuses spending on health, agriculture and water, the budget should do the same.*

*Even if the sequence of plan and budget is improper in this year, there is still no reason why the priorities should not be similar between the two documents.*

The County Integrated Development Plan (CIDP) is not available yet. However, we expect that in 2014/15 the annual plans which are a subset of the CIDP will be available and one can compare whether the priorities in both align.

Even if the sequence of plan and budget is improper this year, there is still no reason why the priorities should not be similar between the two documents.

### 4. IS THERE ENOUGH MONEY IN MY BUDGET TO MAINTAIN THE CURRENT LEVEL OF BASIC SERVICES LIKE HEALTH?

*In order to know the answer to this question, one has to look at how much it cost to deliver services last year. Since counties did not exist, this requires one to look at estimates of how much was spent by national government on devolved services last year. This is the baseline for what should be spent this year to maintain services. To view some of this Treasury data, refer to Budget Brief 19, "County Budgets: How do we know if there is enough to maintain key services," on the IBP website, <http://internationalbudget.org/wp-content/uploads/brief19.pdf>. The full underlying data is also available at [www.internationalbudget.org/kenya](http://www.internationalbudget.org/kenya) below the link for Budget Brief 19.*

One challenge understanding the Nyeri budget is the organization of the budget. However, one advantage of the Nyeri recurrent budget is that some sectors have budget figures for 2012/13 which we can then compare with the 2013/14 figures to see if the allocations are enough to maintain services.

ACCOUNT DESCRIPTION	APPROVED 2012/2013	BUDGET ESTIMATES 2013/2014
<b>PUBLIC ADMINISTRATION</b>		
Personnel	76,127,302	118,032,291
Operations	81,395,878	59,953,000
maintenance	6,195,000	2,765,000
<b>TOTAL</b>	<b>163,718,180</b>	<b>180,750,291</b>
<b>FINANCE &amp; ECONOMIC PLANNING</b>		
Personnel	98,009,551	148,254,736
Operations	63,738,000	50,363,795
maintenance	16,545,000	3,350,000
Debt repayment	46,100,000	114,019,828
<b>TOTAL</b>	<b>224,392,551</b>	<b>315,988,359</b>

One of the key devolved sectors is health, so we can compare what was spent in Nyeri in the previous year and what is allocated for 2013/14. According to data from Treasury on the budget for devolved functions, Nyeri spent 1.6 billion for recurrent costs in health in

2012/13. Looking at the charts in the previous question, the county has allocated Ksh 693 million. This is quite a huge drop and means that Nyeri might not be able to at a bare minimum maintain all the health services in the county. According to the indicative costs for what counties would spend on salaries in the health sector for 2013/14, Nyeri would need about Ksh 1.3 billion to be able to pay all devolved health workers. However, the county has allocated Ksh 693 million for all recurrent costs in health. Therefore, the allocated amounts are not enough to even pay the health care workers in the county. Looking at the figures of health expenditure by Treasury in 2012/13, and what the Nyeri County Budget has indicated was spent in the sector for the same in the county, there is a stark difference which raises some confusion.

<b>HEALTH SERVICES (PUBLIC HEALTH)</b>		
Personnel	37,756,426	302,879,647
Operations	8,088,823	7,598,823
maintenance	799,197	470,000
<b>TOTAL</b>	<b>46,644,446</b>	<b>310,948,470</b>

## 5. DOES MY BUDGET TELL ME WHERE (THAT IS, IN WHICH WARD OR CONSTITUENCY) DEVELOPMENT PROJECTS WILL BE LOCATED?

*In order to assess the degree to which the budget is allocating resources equitably, we want to know where buildings and infrastructure will be located. This requires that spending information be broken down below the county level (to sub-county or ward). Generally, this information should be included in the part of the budget that details development (capital) expenditure.*

The Nyeri County budget gives a mixed picture when it comes to the location of capital projects. In part the development expenditure as shown below does not show where these projects will be carried out and no details of the projects.

<b>CAPITAL OUTLAY BUDGET</b>	
Motor Bikes	23,000,000
<b>700-Purchase of vehicles and others</b>	
701-Purchase of 15 vehicles	80,000,000
LASDAP PROJECTS	232,685,000
<b>3111-000-Purchase of office &amp; General Equipments</b>	
1001-Purchase & Fittings	10,000,000
1002-Computers, printers and IT equipments (SUB- LOCATION LEVEL)	10,000,000
1003-Air Conditioner Fans	1,000,000
1004-Purchase of other office equipments	3,000,000
Agriculture,Livestock,Cooperatives. Forestry & Fisheries	150,000,000
Water,Sanitation,Environment & Natural Resources	150,000,000
Housing & Physical Planning	100,000,000
Trade,Industrialization & Investment	25,000,000
<b>Public Works, Roads &amp; Transport</b>	
-3 excavators	52,500,000
-3 graders	54,000,000
-3 rollers	33,000,000
-3 water boozers	24,000,000
-Murram Pit	10,000,000
-Roads	500,000,000

However the budgets does show the wards where development projects will be located when it comes to the LASDAP projects linked to the former local authority areas as shown below

<b>COUNTY COUNCIL OF NYERI</b>			
<b>CAPITAL PROJECTS</b>			
<b>BUDGET ESTIMATES 2013/2014</b>			
<b>ACTIVITY/PROJECT TITLE</b>	<b>WARD/ LOCATION</b>	<b>APPROVE D 2012/2013</b>	<b>BUDGET ESTIMATES 2013/2014</b>
Murraming of access roads	Kirimukuyu, Ngandu, Ngorano,	14,000,000	19,000,000
Construction of health facilities	(Othaya), Aguthi, Thegenge, Iria-	5,500,000	8,300,000
School projects	Mweiga, Chinga, Karima,	11,000,000	18,000,000
Security officers residential offices	Githi, Gikondu & Thanu		4,500,000
Water projects	Tetu & Mukaro	3,500,000	3,000,000
Coffee shed	Giathugu	3,000,000	1,500,000
Playground	Naromoru	1,000,000	1,500,000
Rehabilitation of bridges	Gakawa		1,200,000
Acquisition of title deeds	Headquarters		5,437,437
Valuation roll	All Wards		20,000,000

## 6. DOES MY BUDGET HAVE A DEFICIT AND HOW WILL IT BE PAID FOR?

Many counties have deficits. A deficit has to be financed somehow, and this almost always means taking a loan. But loans are not permitted without national sign-off, which is unlikely at this time. Given this, it is also important to know what will be cut from the budget if the deficit cannot be financed.

In the first year, the Controller of Budget has been clear that deficits are not allowed. In subsequent years, counties will need to seek permission to borrow. There should be evidence in the budget that borrowing has been allowed if a county is presenting a deficit.

The county estimates that it will spend Ksh 4.6 billion and projects it will collect a similar amount as show in the chart above. This means that the county has a balanced budget with no deficit at all.

<b>COUNTY GOVERNMENT OF NYERI</b>		
<b>BUDGET FY 2013/2014</b>		
<b>TOTAL REVENUE</b>	<b>4,550,415,709</b>	
<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>RATIO</b>
	<b>KSHS.</b>	<b>%</b>
PERSONNEL	1,079,909,181	23.73
OPERATIONS	756,116,618	16.62
MAINTENANCE	386,545,000	8.49
DEVELOPMENT	1,811,696,335	39.81
DEBT REPAYMENT	114,019,828	2.51
EMERGENCY FUND	20,000,000	0.44
NYERI PROV. HOSP.	382,128,747	8.40
<b>TOTAL</b>	<b>4,550,415,709</b>	<b>100.00</b>

## 7. HOW MUCH MONEY DOES MY COUNTY SAY IT WILL RAISE FROM ITS OWN TAXES AND FEES AND IS THAT REASONABLE?

Counties mostly receive money from national transfers and from their own taxes and fees. Many counties have estimated very high revenues from their own sources. To know if these are reasonable, one could compare them to what local authorities were able to raise from similar sources. The Parliamentary Budget Office (PBO) has estimated this for 2010/11. You can compare your county estimates to these to get a sense of what is reasonable. This data is contained in the 2012/13 PBO report. We now also have some data from the Controller of Budget that tells us how much counties have actually been able to raise during their first four months. By multiplying these figures by three, you can estimate how much a county would raise in a year. We carried out this analysis and compared the PBO and COB figures in the table below.

Nyeri County projects it will collect Ksh 424 million in 2013/14. According to the Controller of Budget Report for the first six months of the year the county was able to collect Ksh 147 million, if this trend is maintained then the county will collect about Ksh 294 million leaving a financing gap of Ksh 130 million.

## 8. HOW MUCH MONEY DOES MY COUNTY EXPECT TO GET FROM NATIONAL GOVERNMENT?

The correct number for the national transfer to each county is in the County Allocation of Revenue Act (CARA) 2013 and can be compared to what a county has proposed. The CARA 2013, Annex 3, contains information on the equitable share (the amount that goes through the formula as an unconditional grant) and additional conditional grants that counties received for regional hospitals (provincial and high volume hospitals), donor-financed projects, and the Equalisation Fund. This information is available at <http://kenyalaw.org/kl/fileadmin/pdfdownloads/Acts/CountyAllocationofRevenueActNo34of2013.pdf>.

Nyeri County expects to receive around Ksh 4 billion from the national government. This is almost equal to the figure captured in the County Allocation of Revenue Act, 2013 (CARA 2013). According to CARA 2013, Ksh 817 million is in conditional grants, while we know Ksh 382 is for the L5 hospital. The budget does not show what the other conditional funding is for.

<b>REVENUE</b>		
<b>ACCOUNT DESCRIPTION</b>	<b>APPROVED 2012/2013</b>	<b>BUDGET ESTIMATES 2013/2014</b>
	<i>Kshs</i>	<i>Kshs</i>
COUNTY ALLOCATION	-	4,071,364,795
CILOR	17,879,772	54,754,000
LOCAL SOURCES	363,013,819	424,296,914
<b>TOTAL REVENUE</b>	<b>380,893,591</b>	<b>4,550,415,709</b>

## 9. DOES MY BUDGET SPEND MONEY ON THINGS THAT COUNTIES ARE RESPONSIBLE FOR RATHER THAN THINGS THE NATIONAL GOVERNMENT IS RESPONSIBLE FOR?

Citizens can consult the Fourth Schedule of the Constitution to determine which functions counties are responsible for, and which national government is responsible for, then see if the county budget is aligned with county functions. Further detail on the functions described in the Fourth Schedule are available in a Gazette Notice issued by the Transition Authority on 9 August 2013.

The budget does seem to only contain things that are functions of the county governments. However, the details given under each sector in the budget is not enough for one to be able to tell whether the spending especially in the development side of the budget is all the responsibility of the county or not. There is one instance though where some money is allocated to a primary school which according to schedule four is a responsibility of the national government.

**TOWN COUNCIL OF OTHAYA**  
**CAPITAL PROJECTS**  
**BUDGET ESTIMATES 2013/2014**

<b>ACTIVITY/PROJECT TITLE</b>	<b>WARD/ LOCATION</b>	<b>APPROVE D 2012/2013</b>	<b>BUDGET ESTIMATES 2013/2014</b>
AUTOMATION			1,000,000
COLLECTION VEHICLE			3,000,000
PURCHASE OF A FIRE ENGINE			20,000,000
PRIMARY SCHOOL			500,000
LEARNING CENTRE			1,000,000
ROAD			500,000
IMPROVEMENT OF MBUKI ROAD			500,000
IMPROVEMENT OF KIRUGO ROAD			500,000
LIGHTS			2,500,000
HIGH MAST FLOOD LIGHTS			20,000,000
CEMETARY			3,000,000
FOREST			20,000,000
UPGRADING OF THE DUMPSITE			10,000,000
<b>TOTAL</b>			<b>82,500,000</b>

Under public administration there is a budget line on preparation of LASDAP which we know should not be there for we no longer have local authorities.

<b>NYERI COUNTY</b>			
<b>PUBLIC ADMINISTRATION</b>			
<b>MANAGEMENT UNIT</b>		<b>SUMMARY</b>	
	<b>EXPENDITURE</b>	<b>APPROVED20 12/2013</b>	<b>BUDGET ESTIMATES 2013/2014</b>
<b>CODE</b>	<b>DETAILS</b>	<b>Kshs</b>	<b>Kshs</b>
2-2239	Laundry	40,000	80,000
2-2245	ISO	350,000	350,000
	Furniture&Fittings	200,000	50,000
2-2304	LASDAP Preparation Advice	300,000	200,000
2-2305	Computer Programming Systems Support	70,000	70,000
2-2306	Advertisement & Publicity(Press/Radio/TV etc	2,050,000	2,050,000
2-2307	Properties & Other Assets Valuation	2,100,000	1,700,000

## 10. DOES IT SPEND MONEY ON ALL OF THE THINGS THAT COUNTIES ARE RESPONSIBLE FOR, OR ARE THERE KEY AREAS MISSING?

In reviewing some budgets, we find that things like housing are completely missing. This is a core county function, so it is surprising to find it missing. This question can be answered by looking at the Fourth Schedule, but also by looking within each sector and comparing the activities to those that a sector specialist (in health, housing, etc.) would identify as key areas of spending. This can be supplemented by looking at activities contained in the sector report (MTEF) and the 2012/13 budget at national level. In many cases, however, the lack of program budgeting and the use of only line items in the county budgets makes it very difficult to tell what functions are being taken up under each county department/ministry.

While all sectors seem covered in the budget the main challenge is the amount of detail given in the budget which would give an idea on whether the county covered all the functions assigned to county. For example, the two charts below capture the only mention of housing in the budget. From this we cannot really tell much on what the Ksh 107 million will be spent on. Nyeri does better than many counties in providing information about salaries at nursery schools, suggesting that the county is taking up ECD teachers. However, there are only 3 nursery schools mentioned in the whole county, and one of them doesn't have any teachers!

<b>HOUSING &amp; PHYSICAL PLANNING</b>		
Personnel		1,000,000
Operations		4,000,000
maintenance		2,000,000
<b>TOTAL</b>		<b>7,000,000</b>

And

Agriculture,Livestock,Cooperatives. Forestry & Fisheries	150,000,000
Water,Sanitation,Environment & Natural Resources	150,000,000
Housing & Physical Planning	100,000,000
Trade,Industrialization & Investment	25,000,000

## 11. DOES MY BUDGET HAVE AN EMERGENCY FUND IN CASE OF ANY DISASTER?

All counties can (and should) have a County Emergency Fund in their budget to provide for disasters. As per the Public Finance Management Act, this can spend up to 2 percent of the county revenues in a single year.

Nyeri County has allocated Ksh 20 million for the Emergency Fund which is captured in the budget, however it is quite small (less than 1 percent of revenues).

<b>TOTAL REVENUE</b>	<b>4,550,415,709</b>	
<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>RATIO</b>
	<b>KSHS.</b>	<b>%</b>
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DEBT REPAYMENT	114,019,828	2.51
<b>EMERGENCY FUND</b>	<b>20,000,000</b>	<b>0.44</b>
NYERI PROV. HOSP.	382,128,747	8.40
<b>TOTAL</b>	<b>4,550,415,709</b>	<b>100.00</b>



## 12. DOES THE BUDGET PROPERLY DISTINGUISH BETWEEN RECURRENT AND DEVELOPMENT EXPENDITURE?

*In some budgets, we find that these expenditures are misclassified, which also leads to an incorrect assessment of the share of the budget that is for development. The PFM Act 2012 requires at least 30 percent of development spending over the medium term (3 to 5 years). Some budgets classify medicines as development spending (when they should be recurrent) and assets like equipment as recurrent spending (when they are capital/development). We also noticed variations of classification within a single budget, but across departments (e.g., equipment classified as recurrent in some departments, and development in other departments).*

There is no clear division of the two budget types. In fact, it is very confusing to read the budget and make a comparison of the two. While there is a tab marked “capital” it actually only captures the development expenditure in the areas under the former local authorities in the county and only amounts to Ksh 233 million. The development budget is well over Ksh 1.9 billion. Most capital spending appears to be captured in the “Executive” tab, but with insufficient detail. The capital tab is actually the LASDAP tab.

It also appears that some office equipment and tools are classified as capital, and some appears under the recurrent operations of various departments. Not clear that there is any consistency here. See for example office equipment under capital in Exec tab, and then under Public Admin tab there is also office equipment and tools as recurrent.

## 13. DOES THE BUDGET CONTAIN UNIT COSTS FOR VARIOUS PURCHASES (SUCH AS VEHICLES, GENERATORS AND OTHER ASSETS) AND ARE THESE CONSISTENT ACROSS DEPARTMENTS?

*Not all of the budgets contain unit costs. Good practice is to give an indication of the number of units (say, vehicles) and the total cost, along with a unit cost to know how much each asset is estimated to cost. This allows comparison with market rates and with other parts of the budget. In our review of some budgets, unit costs are missing and there is some evidence that they differ across departments within a single budget.*

The budget has some notes which shows the unit costs for some allocations for purchases (shown below). There is also quite detailed information on maintenance/operations costs for county vehicles. However, this is not shown for all the sectors.

<b>NOTES</b>	
1)County Executives salaries	
a)10x12x300,000/-	<b>36,000,000</b>
Staff Salaries @ least 5 each	
b) 50x12x100,000/-	<b>60,000,000</b>
c) County Public Service Board(Basic & H/All.)	<b>30,000,000</b>
House Allowance for Executive	
d)10x12x50,000/-	<b>6,000,000</b>
e)Governors Press Team (Operations)	<b>10,000,000</b>
f) Governors extra staff	<b>8,000,000</b>
2)Hire of offices including furnishing	<b>3,000,000</b>
a) ward computers 1 laptop	
30x120-(70+50)	<b>3,600,000</b>
b)sub-location level	
200x50(desktop only)	<b>10,000,000</b>
c)Hire of offices 2000x12x30	<b>7,200,000</b>
3)Motor bikes	
a)motor bikes for wards	
30x100,000/-	<b>3,000,000</b>
b)Motorbikes for Sub-Ward	
200x100,000/-	<b>20,000,000</b>

**14. ARE THE BUDGET LINES SUFFICIENTLY CLEAR TO KNOW WHAT EACH OF THEM REFERS TO, AND ARE THEY CONSISTENT ACROSS DEPARTMENTS?**

*Proper budgeting requires a consistent set of codes and budget lines that are easy to interpret. Where they are not, narrative explanation should be provided. One can look at this issue broadly but also within specific sectors.*

The answer to this is a clear no, the Nyeri budget does not give comprehensive information for one to be able to understand the budgetary allocation at a disintegrated level.

**15. DOES THE BUDGET CONTAIN ESTIMATES FOR THE COMING THREE YEARS OR ONLY FOR THIS YEAR?**

*Some budgets seem to contain only a single year of estimates, whereas the PFM Act 2012 encourages budgeting in a medium term framework (the coming year, plus at least two additional years). The PFM Act requires three years of revenue estimates at least, but good practice is to provide three years of expenditure estimates as well, for both recurrent and development spending. Development spending is particularly important because it generally commits the budget for future years and reduces choices in those years. Multi-year projects should be discussed as multi-year projects, not single year budget items, if they will constrain budget choices in future years.*

The county budget only has budget expenditure and revenue estimates only for 2013/14. Although in some cases there are allocations for 2012/13 projections over the medium term is missing.

On another front the county shows the budget only for the current year with no projection for coming two years or figures from the previous year. Generally, the budget does not give projections over the medium term, even for revenues, which is a PFM Act requirement.

<b>NYERI COUNTY</b>			
<b>PUBLIC ADMINISTRATION</b>			
<b>MANAGEMENT UNIT</b>		<b>SUMMARY</b>	
	<b>EXPENDITURE</b>	<b>APPROVED 2012/2013</b>	<b>BUDGET ESTIMATES 2013/2014</b>
<b>CODE</b>	<b>DETAILS</b>	<b>Kshs</b>	<b>Kshs</b>
	<b>PERSONNEL</b>		
2-1201	Salaries	24,424,220	35,434,769
2-1301	Heavy and dirty allowance	144,000	145,200
2-1302	Proficiency driving bonus	7,200	7,200
2-1401	House Allowance	11,109,972	14,838,000
2-1402	Leave Allowance	1,792,640	2,832,766
2-1403	Acting Allowance	0	0
2-1406	Honorarium Allowance	36,000	0
	Special Duty Allowance	0	0
2-1407	Commuter Allowance	864,000	1,776,000
2-1408	Risk allowance	12,000	36,000
2-1409	Non Practising allowance	324,000	384,000

**16. DOES THE BUDGET CONTAIN ANY FUNDS FOR CIVIC EDUCATION, OR TO FACILITATE PUBLIC PARTICIPATION IN COUNTY DECISION-MAKING?**

*The Fourth Schedule of the Constitution assigns to counties the role of ensuring community participation in governance. The County Governments Act requires counties to encourage public participation in a number of ways. These include, among other things: Meetings where plans, budgets and government performance can be discussed, opportunities to give inputs on development projects, citizen commissions in various sectors, and a variety of information dissemination platforms (e.g., through notice boards). Since these activities are not free, the county should budget for them in some way and this should be clearly indicated.*

The budget does not have any allocation for civic education.