

Chapter III: Improving Presentation

In 2013, a group of graduate students from the London School of Economics, working with the International Budget Partnership, did an assessment of Kenya's budget along four dimensions: Process; Content; Presentation; and Accessibility. A full report was produced, outlining 35 recommendations that will improve the transparency of the Kenya budget by making it more readable and accessible for citizens and CSOs. The report was broken down into four chapters so that CSOs can find the chapter that is most useful to their work. A full list of the recommendations can be found at www.internationalbudget.org/kenya.

This chapter focuses on Presentation. The presentation of the budget can easily be used as a tool to enhance the readability of the budget. The budget should be easy to navigate. The 10 recommendations address formatting and style issues, including the creation of a reader's guide; sector specific books and overall re-design of the documents with formatting such as bold, italics, shading and spacing.

1. Layout and Organization Improvements

1.1 Organization of the Document

1.1.1 Budget Tables

Recommendation 3.1: Divide information into several smaller and specific tables.

- In the Kenyan Executive Budget Proposal, each vote, or Ministry, contains a summary by administrative segment, one large table of expenditures for each ministry, and one large table of personnel emoluments for each ministry. If broken into smaller sections, the information could be located more efficiently.
 - The 2012/2013 IPBB actually attempts to do this, as it breaks information into nine separate tables:

A	Vision
B	Mission
C	Strategic Overview and Context for Budget Intervention
D	Programmes and their Objectives
E	Summary of Expenditures by Programme
F	Summary of Expenditures by Vote and Economic Classification
G1	Summary of Expenditure by Programme and Economic Classification
G2	Summary of Expenditure by Sub-Programme and Economic Classification
H	Summary of the Programmes, Key Output and Performance Indicators

1.1.2 Using Qualitative Information

Recommendation 3.2: Include qualitative narrative directly with the tables in the budget.

- The new IPBB books attempt to incorporate narratives in the budget by presenting an outline of each program’s vision and mission, as well as a brief strategic overview and context for budget intervention.
 - However it exists only at the beginning of each Ministry and is not integrated between tables.
 - Additional information for each table explaining anomalies and trends would increase the legibility another level.

1.1.3 Cascade Logic

Recommendation 3.3: Arrange summary pages into two separate tables: 1) By numerical progression and 2) by sector alphabetically.

- Arranging summary information in numerical order, with the vote receiving the most money as the first row and progressing in falling order, could greatly improve readability
 - Users could immediately understand which ministries receive the most money, reducing the need for mental calculations.
 - However, many users may wish to only look for one particular ministry within a sector, in which case an arrangement by sector and alphabetically would be appropriate as well (such as in South Africa)

Recommendation 3.4: Include a summary of funds devolved to counties in two tables: first alphabetically and second in expenditure progression.

- This same logic should be applied to summaries of devolved funds and of total expenditures by county.
 - Currently, no summaries of transfers or country funds exist within the budget.

Recommendation 3.5: Introduce separate budget books: One book for budgetary summaries by program and sub-program and a detailed book per sector that includes activity and line item breakdowns at the sub-program level

- Separating the budget into books by sector is user-friendly since individuals who are looking for a spending overview can read through a slimmed-down summary book, while others who are interested in the further detail of a specific section of the budget can focus their attention on their particular area of interest.
- If the summary document were to include the reference pages recommended above, the division of budget information by into sector could help clarify the structure of government as well by emphasizing categories of expenditures and the role of sector working groups.

1.2 Table Layout and Organization

- The budget’s hierarchy should guide the user through each section and make sense of the content in an appropriate order. Budget hierarchy is incredibly important, as it has the power to emphasize select parts of the budget over others.
 - This can be useful, if properly executed, but can be problematic if less important information is prioritized and distracts the reader from key numbers.

1.2.1 Using Qualitative Information

Recommendation 3.6: Rearrange the horizontal hierarchy to ensure the most important information is most prominently displayed.

- The reader should be able to follow the information logically across the page, and identify the most important information at first glance.
- In the Kenyan budget, the horizontal structure is inconsistent and misleading:
 - Reading left to right, the eye first scans the coding systems. In addition, an initial scan of the column headings draws the eye directly to the “projected estimates,” as those column-headings are formatted differently from the others.
 - Neither of these elements—coding or projected estimates, are essential for understanding the purpose of the table, which is to connect specific line-items under specific sub-headings to particular amounts of money.

1.2.2 Line-Item Arrangement

Recommendation 3.7: Arrange line items by current expenditure amounts.

- As suggested for the summary tables, the arrangement of the information by row should follow a logical order, generally numerical progression.
- For a budget, the most important column is generally the current expenditure, since this is the amount that the legislature is voting on.
 - An example of such redesigned table would be as follow:

Random line-item assignment present in the current Kenyan budget:

0021	01	0021 Biomedical/Hospital Engineering Headquarters			
		2110100 Basic Salaries - Permanent Employees	3,897,277	3,975,222	4,054,727
		2110300 Personal Allowance - Paid as Part of Salary	4,784,400	4,784,400	4,784,400
		2110400 Personal Allowances Paid as Reimbursements	90,000	90,000	90,000
		2210200 Communication, Supplies and Services	74,515	92,225	92,225
		2210300 Domestic Travel and Subsistence, and Other Transportation Costs	204,120	363,000	363,400
		2210500 Printing , Advertising and Information Supplies and Services	34,933	34,933	34,933
		2211100 Office and General Supplies and Services	129,103	162,992	162,992
		2220100 Routine Maintenance - Vehicles and Other Transport Equipment	74,359	103,500	103,500
		2220200 Routine Maintenance - Other Assets	288,000	290,880	290,880
		3111000 Purchase of Office Furniture and General Equipment	15,360	33,000	33,000
		NET EXPENDITURE FOR HEAD 0021	9,592,067	9,930,152	10,010,057

Redesigned table

Personal Allowances—Paid as Part of Salary	4,784,400
Basic Salaries—Permanent Employees	3,897,277
Routine Maintenance—Other Assets	288,000
Domestic Travel and Subsistence, and Other Transportation Costs	204,120
Office and General Supplies and Services	129,103
Personal Allowances Paid as Reimbursements	90,000
Communication, Supplies, and Services	74,515
Routine Maintenance—Vehicles and Other Transportation Equipment	74,359
Printing, Advertising, and Information Supplies and Services	34,933
Purchase of Office Furniture and General Equipment	15,360

→ *The redesigned table showcases the differences between expenditures and provides the reader with a greater understanding of the programme’s priorities in terms of spending.*

1.2.3 Including a Reader’s Guide

Recommendation 3.8: Include in the Reader’s Guide an explanation of the layout and structure of the information.

- A readers guide can help walk the user through the layout and organization of the budget.
- The Kenyan government does not currently provide a guide to the budget in either the IPBB or the executive budget proposal. One of the main constraints workshop participants cited was the inability to understand the logic of the information.
 - *A reader’s guide should follow the actual budget layout identically. Within it, there should be explanations of each specific element and a justification of its inclusion.*

Recommendation 3.9: Include a terminology page in the Reader’s Guide.

- In the Kenyan budget, terms such as “head”, “vote” and “appropriation of aid,” used in the current budget, were not fully understood by workshop participants.
 - *The inclusion of a terminology page in the budget would be a significant improvement in terms of readability*

2. Stylistic Improvements: Emphasis

- Stylistic improvements, such as the use of font weight (bolding), italics, shading, and size, ensure key information stands out in a document.
- In a budget, where there is dense information across a single page, emphasizing key attributes greatly increases ability to scan and ease of reading.

2.1 Font Weight

- While it is useful to accentuate the sub-heads, the fact that both the Head and the Sub-Head are bolded can have a negative effect on readability.

- *It would be useful to differentiate between the two with another style choice. Also, the title is one element that is not bold in the current Kenyan document but might be considered for the future.*
- *Table titles frame the entire understanding of the information and one should identify the title before they begin analyzing the data within the cells.*

2.2 Italicization

- Typically, italic characters are used to emphasize one particular word within a body of text. In a budget, italics could be used to highlight sub-headings within line items that do not need to be eye-catching but still need to be differentiated from other parts of the text.
 - *This suggestion could help alleviate the confusion currently seen in the Kenyan budget, with headings and sub-headings both bolded.*

2.3 Capitalization

- Using all capital letters is often used for emphasis and titles. Though it captures attention by differentiating the text, research has shown that capitalization actually negatively impacts readability
- Therefore, in budget documents, words written in all-capital letters should be avoided, even for emphasis and headings.
- In a budget, all of the information is important, particularly column and row titles. If the goal is to increase the ease of use of the documents, evidence has shown using capital letters is not an efficient means of emphasis.
 - *To maximize readability of the document, Kenyan budget designers should eliminate the use of capitalization and utilize other emphasis tools, such as sizing and weight.*

2.4 Shading

- Shading refers to the darkening of the background around a specific set of characters.
 - *Conclusions from the workshops demonstrated preferences toward shading of the current expenditures, as seen in the Australian budget. Fourteen out of eighteen participants preferred shading, though were careful to specify the grayscale shading over the yellow.*

Recommendation 3.10: Ensure layout clearly differentiates between title sections, subsections, etc. with stylized formatting such as bold, italics, shading, spacing, etc.

- Organization, emphasis, and layout are extremely important elements in budget design and greatly influence the readability of the information.
- Good information design thinks about the user first, structuring information to fit their needs.
- Thinking about design and readability when developing budget tables is a small and easy step that increases civic engagement, a driving principle behind the 2010 Kenyan Constitution.