

## Chapter IV: Improving Accessibility

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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](http://www.internationalbudget.org/kenya).

This chapter focuses on Accessibility. The 11 recommendations presented relate to the timeliness of publication and ease of digital access. They highlight the importance of posting all key budget documents online on the Ministry of Finance website and ensuring their availability in both searchable PDF and machine-readable Excel format. This will improve readability since the capability to extract or manipulate budget data facilitates analysis.

### 1. General Availability of Budget Documents

**Recommendation 4.1:** Release the Mid-Year Review and End-Year Report to the public.

- The International Budget Partnership's Open Budget Index (OBI) identifies eight key budget documents (see Annex III)
- In Kenya, all key budget documents are publicly available except for the Mid-Year Review and End-Year Report, which are only available internally.
  - In Kenya, circulating the mid-year and year-end reports could potentially decrease transparency if ministers pander to constituencies and increase fiscal gimmickry. That said, with the recent elections concluded and the new constitution's emphasis on transparency and public participation, this seems to be right time for Kenya to release these documents. *Doing so would be a show of commitment to "transparency" that could provide a boost in popular support for the new government.*

### 2. Online availability of Budget Information

- Making a document public does necessarily mean citizens can access the information.
- In Kenya, not all public documents are available online, which limits access to public documents in three ways: **1. Cost:** Paper documents are more costly to produce. This cost is typically passed to readers through a request to the Government printer. For example, the National Estimate of Expenditures costs 6000 Kenyan Shillings (46GBP), a significant sum for a small non-profit or community organization. **2. Location:** The National Estimate of Expenditures is only available at the government printer in Nairobi. This creates significant obstacles for the many citizens and small CSOs, who reside outside of the capital. **3. Analysis:**

Since paper documents are not machine-readable, providing only paper documents prevent CSOs from conducting complex data analysis.

## 2.1 Access to Digital Versions of Budget Documents

**Recommendation 4.2:** Make the Executive Budget Proposal and County Budgets available online.

- Some Kenyan budget information is currently available on the Ministry of Finance (MoF) website (<http://www.treasury.go.ke/>), which has several documents available for download in PDF.
- Sector working group reports are also made available on MoF website. These contain information from the annual ministerial budget review that is undertaken at the beginning of each budget cycle (IMF), and include an analysis of discrepancies between allocated and executed funds from previous years.
- The Kenya National Audit Office (KENAO) has its own website ([www.kenao.go.ke](http://www.kenao.go.ke)), on which audit summaries and reports are available for download in PDF from the years 2003 to 2011. There is, however, a backlog: the 2011/2012 report, which was due in December 2012, has not yet been finalized or made available to the public
- The National Estimate of Expenditures is only available in hard copy at the government printer in Nairobi. The five books are available as a set.
  - *We recommend that all key budget documents (including Mid-term and End Year reports) be available for download on the MoF website.*
  - *Many countries breakdown the Executive Budget Proposal into separate Excel documents by Sector or Ministry. This is useful in that it renders downloads more manageable.*

**Recommendation 4.3:** There should be some level of continuity of information that is posted on-line.

- Even though some documents are currently available online, there is an issue of consistency.
- Not all the same documents are available for each year.
  - *The Medium Term Debt report is only posted for the 2010/2011 fiscal year and the Finance Bill only for the years 2009/2010 and 2010 /2011.*
  - *Users should be able to assume that documents provided for one year will be posted again for the next.*

**Recommendation 4.4:** Maintain consistency of document titles and add the standard OECD name.

- Document titles are not consistent, making it difficult for users to navigate the website and find the information they need.
- In order to avoid confusion, documents should have titles that refer to OECD names.
  - *For example, the Kenya Budget Highlights document fall in the category of what OECD's considers a citizens guide: it would be useful to rename this document with a title such as "Citizen Budget-Budget Highlights". This issue applies also to the Budget Speech and Budget Statement – the titles should remain the same across year.*

**Recommendation 4.5:** File all budget related documents under the budget folder on the MoF website by year.

- Although overall the MoF website is well organized, some of the document filing is not clear. Some of the notable filing issues include:
  - The Quarterly Budget Review should be posted in the budget file along with the other budget documents. Currently, it is posted under the “Publications” link under the name “budget outlook paper”. (The Budget Outlook paper for 2008 is already in the budget file, but all other years are posted under “Publications.”) Both the name and placement of the QBRs make them extremely difficult to find.
  - There are currently links to the Sector reports on the sidebar of the website’s main page. It would be logical to also include these in the general budget file, split by year.
  - The statement of Actual Revenue & Net Exchequer Issues should also be housed with the other budget documents.

**Recommendation 4.6:** Produce documents in PDF format and uploaded to the website’s budget file that lists all the documents available for download each year.

- The creation of an overview document that outlines all of the available online budget documents would force Treasury to a) ensure consistency of the documents produced and uploaded to the website and b) of the titles from one year to the next.

## 2.2 Machine-Readable Documents and Open Data

### 2.2.1 Machine-Readable Documents

**Recommendation 4.7:** Provide links to budget documents in both PDF and Excel format. PDF versions of budget documents should be searchable according to keywords and code.

- The current Kenya documents on the MoF website are in PDF form, searchable and unlocked.
- However, the website does not provide any machine-readable documents to accompany these PDFs.
  - *That means that CSOs cannot extract or manipulate data that the government provides in budget documents.*
  - *By comparison, South Africa’s estimate of expenditures by votes provided a good model. Documents are available in both PDF and excel version.*

### 2.2.2 Open Data

**Recommendation 4.8:** Make the coding of the data on the portal the same coding as original documents.

- Kenya is the first developing country to adopt an Open Data platform.
  - Open Data Initiative launched on July 8, 2011, with the aim of creating a single online portal through which a variety of datasets could be made available to the public.
  - The Kenya Open Data Portal (<https://opendata.go.ke/>) is a joint project of the World Bank, Socrata, the National Bureau of Statistics, the Ministry of Information and Communications, and the ICT Board.
- Unfortunately, there are even limitations to the analysis one can perform with the information provided on Kenya Open Data.
  - Since datasets come from different ministries, they are not consistent and ICT does not attempt to synchronize the information they contain.
  - The site is updated with what seems to be a “data dump,” where spreadsheets from different government entities are united in one location but without coordination. It is not clear from which document information in the database is derived, when it was entered, or by whom. The labels and coding vary across spreadsheet making it difficult to compare or merge data.
  - When studying the Open Data portal to inform our template, we discovered several inconsistencies. Particularly, some of the coding in the printed budget proposal is not consistent with coding in the database. For example, the AIDS Control Programme code is listed as 11.110.454 in the database and 0008 in the paper.

**Recommendation 4.9:** Update the Kenya Open Data portal annually.

- The Open Data portal is not updated regularly and so much of the analysis open to citizens would be for backdated information.
- Though still useful, many CSOs and citizens are concerned about current expenditures and having annually updated spreadsheets could greatly enhance civic engagement with the budget.

### 3. Timeliness of Publication

**Recommendation 4.10:** Produce and publish all documents, particularly the Audit Reports, within six months of the fiscal year as is required by law.

- With regard to the six key budget documents available to the Kenyan public, there remains an issue with the timeliness of production and with delays in the release of the information once produced.
- According to our CSO interviews, the delay in the Audit report is particularly problematic as it prevents Civil Society from holding government accountable to current spending

- By legal statute, the audited final account is due to Parliament within six months of the end of the fiscal year, however, there is often backlog of these submissions.
- The 2011/2012 audit, due in December 2012, is still not complete. The most recent report on the website is for the 2010/2011 fiscal year
- The IMF also noted long delays in the submission of local government audits.

**Recommendation 4.11:** The Freedom of Information Act should be passed.

- The new Freedom of Information Act is pending approval by Parliament.
- This Act is an important milestone for Kenya, an attempt to ground the constitutional right to information in law.