Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(i-a) 2014/2015 Programme Based Budget of the National Government of Kenya for the Year Ending 30th June 2015 (i-b)2014/2015 Estimates</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Supporting EBP Document</strong></td>
<td>The National Treasury Budget Summary For The Fiscal Year 2014/15 RoK Budget Statement for the Financial Year 2014/2015 (1st July-30th June) by Mr. Henry K. Rotich Cabinet Secretary for the National Treasury (iii) RoK Statistical Annexe to the Budget Statement for the FY 2014/15</td>
<td>2014/2015</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td>Year</td>
<td>Availability</td>
</tr>
<tr>
<td>---------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>--------</td>
<td>---------------------------------------------------</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Non</td>
<td>Non</td>
<td>Non</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Produced but Not available to the Public</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>
**Sources:** Majority of these budget documents are supposed to be produced and publicized according to chapter 12 of the Constitution of Kenya 2010 and according to the Public Finance Management Act 2012. The main source for these documents with the exception of AR and IYR is the National Treasury.

**Comments:** We could not verify from the National Treasury and the Office of the Controller of Budget the actual date of publication for the above budget documents. The officers we interviewed told us that they only indicate the month and in a few cases date on the document which may not necessarily be the date of actual publication. Therefore what we have indicated on the third column of table 1 on date of publication is the date or month that appears on the documents.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

### Table 2a. Details about Availability

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Sources: The sources for PBS, EBP and CB is the National Treasury website. As for the EB these are sourced from the Kenya Law Report website as the main repository for all the enacted laws in Kenya. The Constitution and in particular the PFM Act 2012 clearly stipulates that all the above documents should be availed to the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

Table 2b. Details about Availability

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>----------</td>
<td>-----</td>
<td>----</td>
<td>-----</td>
<td>----</td>
</tr>
<tr>
<td>In hard copy, with charge?</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
</tbody>
</table>

**Sources:** As indicated in Table 1 and 2a

**Comments:** Same as in Table 2a.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

Table 3. When Are the Key Budget Documents Made Available to the Public?
## Kenya

### Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

### Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

### Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

### In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
67. 12 months or less, but more than 6 months, after the end of the budget year
33. More than 12 months, but within 18 months, after the end of the budget year
0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: See table 1

Comments: Please note that statutorily the Audit Report should be made public six months after the end of the financial year but the response given is in line with what is happening in practice.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Largely yes except for In-year Report and Audit Report. As regards In-year Report, the latest is 2014/015. For Audit Report to be made available to public, it takes about 18 months.

Table 4. General Questions

<table>
<thead>
<tr>
<th>Kenya</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
<td><a href="http://kenyalaw.org/kl/leadmin/pdfdownloads/LawsonDevolution/PublicFinanceManagementNo18of2012.doc">http://kenyalaw.org/kl/leadmin/pdfdownloads/LawsonDevolution/PublicFinanceManagementNo18of2012.doc</a></td>
</tr>
<tr>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Access to information?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Sources: As table 1

Comments: A Public Participation Bill is in the works but I am not sure about its status. Regarding the third question: The Constitution (http://www.kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=Const2010) provides the legal basis for stakeholder public access to information and participation in planning and budgeting processes through Art 35 of the Bills of Rights; Article 118(1) a-b under the Legislature; Art 196 (1) a-b under the devolved government chapter and Art 201 (a) under the principles of public finance and regulations have been developed but not very explicit on public participation via http://kenyalaw.org/kl/index.php?id=398.
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: My Review reveals some more status information as regards Public Participation Bill. Although the Bill may not have been enacted, but sections 36, 39(6) and 39(8) of the Public Finance management Act 2012 appear to fulfill the objectives of PP Bill.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100

Sources: Republic of Kenya 2014/15 Programme Based Budget on pp (iii)-(v) shows expenditure classified by administrative units for all MDAs. Similarly the same is captured on pp (v)-(vii) of the estimates of recurrent expenditure 2014/15 and on pp (v)-(vi) of the estimated of development expenditure 2014/15. Links as provided in table 2a, and attached.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Kenya

B.

Score: 0
Sources: Although the Global Finance Statistics was adopted in 2005/06 both the two EBP documents of Republic of Kenya 2014/15 PBB of the National Government of Kenya and the Estimate of Recurrent and Development Expenditure 2014/15 present their expenditure in other classifications including administrative, economic and programmatic. Links as indicated in table 2a.

Comments: There is some semblance, albeit little of functional expenditure classification in some ministries such as education pp 286 of the Estimate of Recurrent Expenditure 2014/15

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.
B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Kenya
B.
Score: 0

Sources: Same as explained in Qn. 002.

Comments: See explanation in QN 002

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Kenya
A.
Sources: Republic of Kenya 2014/15 PBB of the National Government of Kenya clearly presents a summary table of expenditure by economic classification for all Ministries, Department and Agencies (MDAs) and further disaggregated tables showing sub programmes by economic classification. See page 10 (the Presidency), and subsequent pages. Link as indicated in table 2a, and document attached.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Kenya

Score: 100

Sources: As explained in Qn 004

Comments: It is important to note that the information provided is classified into current expenditure (compensation of employees, use of goods and services, current transfers to government agencies and other recurrent) and capital expenditure (acquisition of non-financial assets, capital grants to government agencies and other development). However, there is no further breakdown of these items, for instance compensation of employees is not disaggregated into wages and salaries and social contribution. The same applies to the other classification such as other recurrent and other development which are also not disaggregated further.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The reason is that it would be contradictory to the score for Q.3. Both functional classification and economic classification are not compatible with international standards.

RESEARCHER'S RESPONSE
Economic classification is compatible with international standards in terms of items such as compensation to employees, current and capital grants, use of goods and services, etc. The only difference is on the level of disaggregation. E.g., compensation to employees can be broken down into wages and salaries and social contribution, other recurrent/development can be disaggregated further. Therefore, I strongly feel think it is compatible but not disaggregated enough which I am not sure is what the question is asking.

IBP COMMENT
Response “a” is confirmed.
006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Kenya

A.

Score: 100

Sources: Republic of Kenya 2014/15 PBB of the National Government of Kenya for the year ending 30th June 2015. Link as indicated in table 2a. See any ministry, for example the State Department of Interior, page 16 and following.

Comments: Since the adoption of program based budgeting in 2013/14, the EBP 2014/15 -- which is an improved version of the 2013/14 EBP in term of level of detail -- clearly presents program accounting for all MDAs. Indeed further details on sub-programs are also provided. For each Ministry, expenditures are broken down by program. Each program is further broken down by subprograms, and each subprogram is shown with its delivery unit, output, indicators and targets. Then, for each subprogram, expenditure estimates are shown, and a further economic classification (recurrent and capital expenditure) is presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
D. No, multi-year expenditure estimates are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Kenya
A. Score: 100


Comments: Applies for both administrative and programmes classifications. This is done consistency with the MTEF adopted in 2000 and also reiterated in Treasury Call Circular that are send to all MDAs detailing guidelines on the budget process and also on how to present budget information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100

Sources: 2014/15 Estimates of Revenue, Grants and Loans of the Government of Kenya for the year ending 30th June 2015 on pp (iii) and pp (v) - (vii)

Comments: This supporting document stated above on the highlighted pages has information on income tax (and breakdown by PAYE and corporate tax), VAT, customs, excise duty and other taxes.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100

Sources: 2014/15 Estimates of Revenue, Grants and Loans of the Government Of Kenya for the year ending 30th June 2015 on pp (iii), (iv), (vii)-(xiii)

Comments: Non-tax revenue and respective breakdown are clearly presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
011. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Kenya

A. Score: 100


Comments: BY+1 and BY+2 multi year information well presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Kenya

A. Score: 100


Comments: Individual sources of revenue for the each of the two broad classification of tax and non-tax revenue are clearly presented in the entire supporting budget document.
013. Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: The CFS details data on outstanding government debt, interest payment for both external and internal debt, whereas information on net new borrowing is captured in the Estimates of Revenue, Grants and Loans.

RESEARCHER’S RESPONSE

See page IV of the “2014/15 Estimates of revenue, grants and loans,” section under “Loans.” The response remains unchanged, because all three pieces of core information are presented.

014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)
A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

**Kenya**

**B.**

**Score:** 67


**Comments:** Information on maturity profile of debt is missing, interest rates and what debt is being used for are missing. There is information on debt repayment (principal and interest), and it is shown whether debt is external or domestic.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**IBP COMMENT**

Answer "b" is confirmed because, although some core pieces of information are missing (as indicated by the researcher), there is other, very detailed information on individual debt instruments, debt service payments, and a very detailed disaggregation of debt, within each subheading (domestic and external).

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015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

**Kenya**

**C.**

**Score:** 33

**Sources:** Republic of Kenya (2014) Statistical Annex to the Budget Statement for the FY 2014/2015 on pp 1-2 found at
Comments: All the core macro indicators listed above are provided in the Statistical Annex, but lack important details in way of discussion. The Budget Statement has some discussion centered on GDP projection with regard to the economic outlook on paras 6-8.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.
E. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: No information on sensitivity analysis on the effect of changes in macro indicators on budget estimates.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?
A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Republic of Kenya Budget Statement for the FY 2014/15 by the Cabinet Secretary for the National Treasury found at http://www.treasury.go.ke/index.php/component/docman/cat_view/79-budget-/144-budget-2014?orderby=dmdate_published

Comments: In the Budget Statement there is mention of some expenditure proposals and how they affect expenditure. For instance in para. 32, page 11 of the Budget statement there is a proposed allocation of Ksh 2.0 billion for promotion of teachers and Ksh 5.5 billion for implementation of the second phase of commuter allowance and Ksh 17.4 billion for e-learning, including provision of laptops for middle to upper primary education levels throughout the country.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Republic of Kenya Budget Statement for the FY 2014/15 by the Cabinet Secretary for the National Treasury found at http://www.treasury.go.ke/index.php/component/docman/cat_view/79-budget-/144-budget-2014?orderby=dmdate_published

Comments: Para. 67 of the Budget statement indicates that a proposed increase in import duty for local iron and steel industry from 0% and 10% respectively to 25% is expected to raise Ksh 2.6 billion in revenue. Additionally para. 71 proposes a temporary tax incentive (12 months) for employers who pay for their employee's vacation as a measure of boosting domestic tourism is expected to lead to a revenue
loss of Ksh 2.4 billion.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
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</thead>
<tbody>
<tr>
<td>019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?</td>
<td>A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification). B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications. C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications. D. No, expenditure estimates for BY-1 are not presented by any expenditure classification. E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Kenya**

| Score | 0 |


**Comments:** For both 2013/14 and 2014/15 EBP information on BY-1 was not presented, which is a retrogression from past years. This I believe is occasioned by restructuring of ministries which lead to reduction of the number of ministries from about 40 to 18. Additionally the shift from line item to programme based budgeting may be the other reason for not presenting BY-1 expenditure information.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
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<tbody>
<tr>
<td>020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</td>
<td>A. Yes, programs accounting for all expenditures are presented for BY-1. B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1. C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1. D. No, expenditures are not presented by program for BY-1.</td>
</tr>
</tbody>
</table>
E. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: same comment as in Qn 19.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget
documentation, have expenditure estimates of the year prior
to the budget year (BY-1) been updated from the original
enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Kenya

B.

Score: 0


Comments: Same comments as Qn 19.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget
documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Kenya

D. 
Score: 0


Comments: Same as in Qn 19.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Kenya

D. 
Score: 0


Comments: Same as in Qn 19.
Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Kenya

D. Score: 0


Comments: Same comment as in Qn 19.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In my view, 2012/2013 is the most recent year presented for which all expenditures reflect actual outcomes. Reference is made to Budget Review and Outlook Paper, Republic of Kenya, September 2014.

RESEARCHER'S RESPONSE

Ok

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Kenya
A. Score: 100


Comments: Revenue by category for BY-1 period clearly presented.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Kenya

A. Score: 100


Comments: Breakdown of individual revenue is also well presented.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).
028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: Only up to BY-2 period.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: BY-2 data provided for aggregated and disaggregated revenue sources.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Kenya

B.

Score: 67

Sources: Republic of Kenya Statistical Annex to the Budget Statement for the Fiscal Year 2014/2015. Link as provided in table 2a, and document attached below.

Comments: Most of the core information is provided. What is missing includes: maturity profile and interest rates on debt instruments.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

To maintain consistency of responses, the response to this questions has been changed, from "c" to "b." Some core information is missing, but there are additional pieces of information that go beyond the core.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for government debt are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).
A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?
A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Kenya

B.

Score: 0


Comments: Information on state corporations is lacking or not annexed, as it was in the 2012/2013 EBP.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: RoK Budget Statement for the FY 2014/15 by the Cabinet Secretary for the National Treasury on 17 para. 57.

Comments: The above document only captures information on the overall amount of resources to be transferred to the county governments.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Kenya

D. Score: 0

Sources: Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Secretary. pp12-13 on para 38 Republic of Kenya 2014/2015 Program Based Budget of the National Government of Kenya for the year ending 30th June 2015.

Comments: In the budget statement, in the pages cited above, there is information on allocation to cushion the poor and vulnerable persons such as orphans and vulnerable children, elderly persons, persons with disability, extreme poor in urban areas and so forth.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

It is up to you.

IBP COMMENT

After cross-country consistency discussions, we the response is changed, from “c” to “d”. The description included in the Budget Statement does not constitute an alternative display, as explained by the guidelines of this question.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).
Kenya

C.

Score: 33


Comments: In the EBP cited above information on government transfers to public corporations is presented for each MDAs that have public corporations either as current or capital grants. Example on page 448 of the Estimate of Development Expenditure... last row under head “114002100 Technology Development Centre-Athi River -Line item Capital grants to government agencies Ksh 16Mn... one can decipher the name of the agencies from the strategic plan of the ministries

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Some such estimates are seen, but not all transfers to public corporations are presented.

RESEARCHER’S RESPONSE

All transfers to State corporations are presented as current transfers in recurrent expenditure. What is missing is the name of the corporation. So we still believe “b” is the appropriate answer.

IBP COMMENT

Given the peer reviewer’s comment, as well as the additional information provided by the researcher, the answer has been changed, from “b” to “c.” In his additional comment, the researcher mentions that “information on transfers to public corporations is provided under line items that refer to recurrent expenditure and capital transfer for development. The name of the corporation is not indicated but one can tell from the Ministry’s strategic plans.” Information is therefore incomplete, and only additional steps would allow to connect the budgeted amount to the specific public corporation. Therefore, to maintain consistency of responses across countries, the response has been amended to “c.”

038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0
039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: No financial assets information in the EBP or its supporting documents.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).
Kenya

C. Score: 33


Comments: Information related to non-financial assets as capital expenditure is captured under economic classification for all MDAs in the above cited document. For example, on Presidency, page 10 this is captured in the summary of economic classification. In addition each sub programme of Presidency e.g on page 11 has information on non financial assets.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

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Kenya

D. Score: 0


Comments: This information on expenditure arrears or pending bills is reflected in In-Year Reports and Audit Reports, but not in EBP and its supporting documents.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.  
B. Yes, the core information is presented for all contingent liabilities.  
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.  
D. No, information related to contingent liabilities is not presented.  
E. Not applicable/other (please comment).

Kenya  
D.  
Score: 0  


Comments: Contingent liabilities information is not presented.  

PEER REVIEWER  
Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.  
B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.  
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Kenya

Score: 0


Comments: Information not included in the EBP budget documents.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Kenya

Score: 67


Comments: Details on external (donor) financing are well articulated disaggregated by donor type, grants vs loans and for the beneficiary MDA. However there is no narrative to accompany these data.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Treasury on pp 18-21

Comments: Paragraph 71 of the Budget Statement indicates a tax incentive for employees vacations that is estimated to lead to a revenue loss of Ksh 2.4 billion.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Kenya

C.

Score: 33
047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Treasury 2014/2015 Programme Based Budget of the National Government of Kenya for the Year Ending 30th June 2015

Comments: The adoption of programme based budgeting shows how government's policy goals and plans extrapolated in each MDAs mission and objectives are translated into expenditure proposals. In addition government broad policy goals (6 thematic areas of focus) are captured on page 3-4 of the Budget Statement and this is somewhat linked to expenditure and revenue proposals in the subsequent pages.

Peer Reviewer

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The proposed budget is linked to some but not all of the Government policy goals. Qs. 47 & 48 can be combined for clarification purposes. For Q 47, review score "c" should be appropriate, as the exercise is not so conclusive.

Researcher's Response

On second thought, I agree with the peer reviewer's assessment, and change my response, from "a" to "c." Not all government policy goals are linked to budget.
048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Kenya

Score: 100

Sources: Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Treasury 2014/2015 Programme Based Budget of the National Government of Kenya for the Year Ending 30th June 2015

Comments: Comment similar to one in Question 47.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As a matter of consistency with my previous answer, multi-year period is not taken into account to cover policy goals. Questions 47 & 48 can be combined for clarification purpose. For Q 47, the review score “c” should be appropriate, as the exercise is not so conclusive.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Kenya
D.

Score: 0

**Sources:** Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Treasury 2014/2015 Programme Based Budget of the National Government of Kenya for the Year Ending 30th June 2015

**Comments:** Since the adoption of PBB, programs for each MDA provide non-financial information on -- for instance -- the number of teachers, etc. See page 131 of the PBB under Early Childhood Development and Education sub program...there is a target of training 2500 ECDE teachers in 2014/15. In addition, the Budget Statement also indicates some non-financial information linked to expenditure proposals. However, those are all output. In the PBB the headers for info are: "delivery unit", "output", "key performance indicator", "targets." Indicators and targets are all for output information, which are not input information. (input is what you need to realize the output). And input information does not seem to be there.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**A.** Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

**B.** Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

**C.** Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

**D.** No, nonfinancial data on results are not presented.

**E.** Not applicable/other (please comment).

**Kenya**

A.

Score: 100

**Sources:** Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Treasury 2014/2015 Programme Based Budget of the National Government of Kenya for the Year Ending 30th June 2015

**Comments:** In each MDA, the PBB clearly outlines programs and their objectives, which are linked to outcomes and respective subprograms' key outputs, performance indicators and targets. However some of the indicators and targets are not well linked.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** Provisions covered some programs and some administrative units, but not for all. Non-financial information is represented, such as, on rail, roads & ports etc., though not for everything, e.g., forest, land, rivers, etc... Source: The National Treasury, the Budget Survey for financial year 2014/2015. That's why I'd like to suggest a score of "c".

**RESEARCHER'S RESPONSE**

The budget statement and Performance Based Budgeting document include all the relevant information. See any program listed in the
PBB as an example. Within each MDA, there is a list of programs, and for each program, information is presented on delivery unit, key output, key performance indicator, and targets for a three year horizon. Response remains unchanged.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Kenya

B.

Score: 67

Sources: Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Treasury 2014/2015 Programme Based Budget of the National Government of Kenya for the Year Ending 30th June 2015

Comments: There is an attempt to assign performance targets to most non-financial data on results in the PBB. Examples on pages 129-144 of the Ministry of Education -PBB. Page 129, for instance, indicates the targets for enrollment rate for primary schools.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
E. Not applicable/other (please comment).
Kenya

A.

Score: 100

Sources: Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Treasury 2014/2015 Programme Based Budget of the National Government of Kenya for the Year Ending 30th June 2015

Comments: Page 12 and 13 of the Budget Statement has information on cushioning the poor and the vulnerable through social safety nets. Further details for the benefit of the impoverished is covered under the Ministry of Labour Social Security and Services in the PBB on pages 336-347.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Estimates of some but not for all policies affecting favourably the most impoverished populations are seen to be presented.

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053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: The National Treasury issues every year a Call Circular as a guide for line ministries budget preparation which is accompanied with a budget calendar and usually posted on the Treasury's website.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents
054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Kenya

B.

Score: 67


Comments: Core information on macro forecast which will guide the budget is presented from pages 33 and annex table 1-3 on pages 77-79 of the above cited document.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

Kenya
A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Kenya

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Score: 100


Comments: Information beyond core information including disaggregated information on revenue policies and priorities including projections of total revenue and grants, breakdown into tax and non tax revenue is clearly presented on the above cited document from pages 35-38. The estimates of aggregate and disaggregated revenue is also presented in annex 2 on page 78.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: Information on the three key estimates related borrowing and debt are presented on pages 36 and 40, as well on annex table 2 and 3 on pages 78 and 79.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: Both total aggregate expenditure as well as disaggregated expenditure details are well presented in the PBS. See for example
Annex Table 4 on page 80 (and following) which shows multi-year expenditure estimates for the various sectors.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

**Kenya**

C.

**Score:** 33


**Comments:** Information on expenditure is presented by administrative classification only in the Appropriation Act, 2013.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Kenya**

D.
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Kenya

B.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Kenya
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)
A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Kenya

B.

Score: 67


Comments: All the core budget information is presented in the two versions of the CB cited above including brief on macro forecast and policy initiatives. Pages 1-7, and the contact details are on page 8.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: It excludes some core elements like macroeconomic forecast and contact information for follow-up by citizens Incidentally, reasonably accurate macroeconomic forecast is not that easy in a developing context due to paucity of resources.

RESEARCHER'S RESPONSE

We keep our original answer, "b." While the level of detail of the core information included in the Citizens Budget may be subject to debate, all pieces of core information required by this question for a "b" answer, are presented.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Kenya

B.

Score: 67

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: (i) Budget 2014/15 Highlights - The "Mwananchi" Guide. The National Treasury, Nairobi and (ii) Highlights of the 2014/15 Budget —The “Mwananchi” Guide, The National Treasury, Nairobi. Link as provided in table 2a. Interview with a Principal Economist from the Budget Supplies Dept. of the National Treasury - on 2nd July 2014 at 12.50pm

Comments: According to the officer that we spoke the executive has not established any formal mechanism for public consultation on the Citizens Budget. The officer reiterated that since there is no legal requirement to consult the public, he does not foresee future plans for this.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.
C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: (i) Budget 2014/15 Highlights - The "Mwananchi" Guide. The National Treasury, Nairobi and (ii) Highlights of the 2014/15 Budget —The “Mwananchi” Guide, The National Treasury, Nairobi. Link as provided in table 2a. Interview with a Principal Economist from the Budget Supplies Dept. of the National Treasury - on 2nd July 2014 at 12.50pm

Comments: The Citizens Budget is a non technical version of the Executive's Budget Proposal produced at the budget formulation phase.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100

Sources: Republic of Kenya Budget Implementation Review Reports for 2013/2014. Office of the Controller of Budget (first quarter, half year, third quarter) and Republic of Kenya Quarterly Economic and Budgetary Review. The National Treasury (first quarter, half year, third quarter).

Comments: Information on actual expenditure is mainly presented by administrative classification only. There is a semblance of economic classification in both documents...see page 16 table 9 of the 2nd quarter QBER with a bit of a disaggregation of recurrent expenditure into items such as wages and salaries, operations and maintenance. The same is provided in the Controller of Budget report see page 12-15 of the second quarter report with a breakdown of recurrent expenditure and narrative. The Controller's quarterly reports also show functional classification (sector) and administrative breakdown (vote). For both documents there is no information on development expenditure by economic classification.
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: Republic of Kenya Budget Implementation Review Reports for 2013/2014. Office of the Controller of Budget (first quarter, half year, third quarter) and Republic of Kenya Quarterly Economic and Budgetary Review. The National Treasury (first quarter, half year, third quarter).

Comments: Expenditure is not disaggregated below the MDAs level.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Kenya

A.

Score: 100

Sources: Republic of Kenya Budget Implementation Review Reports for 2013/2014. Office of the Controller of Budget (first quarter, half year, third quarter) and Republic of Kenya Quarterly Economic and Budgetary Review. The National Treasury (first quarter, half year, third quarter).
Comments: Actual year to date expenditure is compared with original budget estimates for that period. This is clearest in the Treasury IYR. See pages 11-14, and 16 of the 3rd quarter QBER.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Kenya
Score: 100

Sources: Republic of Kenya Budget Implementation Review Reports for 2013/2014. Office of the Controller of Budget (first quarter, half year, third quarter) and Republic of Kenya Quarterly Economic and Budgetary Review. The National Treasury (first quarter, half year, third quarter).

Comments: In the Controller of Budget report revenue categorized by tax and non tax sources (around pages 5-6) whereas the National Treasury one shows a more disaggregated actual revenue into various tax heads for tax revenue and a further disaggregation of non tax revenue (around pages 10-11).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Kenya
A.
### 073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>Yes, comparisons are made for revenues presented in the In-Year Reports.</td>
</tr>
<tr>
<td>B.</td>
<td>No, comparisons are not made for revenues presented in the In-Year Reports.</td>
</tr>
<tr>
<td>C.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

#### Kenya

A.

**Score:** 100


**Comments:** Same as with expenditure comparison. For example, in the third quarter Budget Implementation Review Reports (link included above), see table 3, page 5.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

### 074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>Yes, all three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>B.</td>
<td>Yes, two of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>C.</td>
<td>Yes, one of the three estimates related to government borrowing and debt are presented.</td>
</tr>
</tbody>
</table>
D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100

Sources: Republic of Kenya Budget Implementation Review Reports for 2013/2014. Office of the Controller of Budget (first quarter, half year, third quarter) and Republic of Kenya Quarterly Economic and Budgetary Review. The National Treasury (first quarter, half year, third quarter). See the documents attached to previous questions.

Comments: Information on the three estimates related to government borrowing and debt are presented in the National Treasury quarterly reports from pages 17-26.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Republic of Kenya Budget Implementation Review Reports for 2013/2014. Office of the Controller of Budget (first quarter, half year, third quarter) and Republic of Kenya Quarterly Economic and Budgetary Review. The National Treasury (first quarter, half year, third quarter). See documents attached to previous questions.

Comments: Information on maturity profile of the debt missing.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: The Executive does not produce a Mid-Year Review.

Comments: Some reports akin to mid year reviews are produced for internal purposes.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: The Executive does not produce a Mid-Year Review.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: The Executive does not produce a Mid-Year Review.

Comments: See comment on Qn 76

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Kenya

D.
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
D. No, revenue estimates have not been updated.
E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: The Executive does not produce a Mid-Year Review.

Comments: See comment in Qn 76.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Kenya

B.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Kenya

Score: 0

Sources: The Executive does not produce a Mid-Year Review.

Comments: See comment for Qn 76.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
D. No, estimates of government borrowing and debt have not been updated.
E. Not applicable/other (please comment).
Kenya

D.

Score: 0

Sources: The Executive does not produce a Mid-Year Review.

Comments: See comment for question 76.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Budget Review and Outlook Paper 2013. See pages 4 (very general summary), and 6-7 for a little more detail.

Comments: The National Treasury produces a document called the Budget Review and Outlook Paper, which may qualify as a Year-End Report to about 70% based on its content and timing. This document does not present a lot of detail for BY-1 (it is more forward looking than backward looking), but its legal basis (as described at the beginning of the document) is very clear: it describes quite well what a Year-End Report should look like. Hence, this document is considered a Year-End Report, although its content could be much improved.

DESCRIPTION OF THE LEGAL BASIS (page vi): The National Treasury shall prepare and submit to Cabinet for approval, by 30th September in each financial year, a Budget Review and Outlook Paper which shall include: a. Actual fiscal performance in the previous financial year compared to the budget appropriation for that year; b. Updated macro-economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent Budget Policy Statement c. Information on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles or the financial objectives in the latest Budget Policy Statement; and d. The reasons for any deviation from the financial objectives together with proposals to address the deviation and the time estimated to do so.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
IBP COMMENT

Answer "c" is confirmed, because the estimates and narrative sections presented in the BROP are not as detailed as other countries' Year-End Reports, that present a much more disaggregated level of expenditure (and therefore were awarded an "a" response).

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Kenya

C.

Score: 33


Comments: See comment for question 85. Also: expenditure are shown according to pretty aggregated economic classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I agree

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).
Kenya

Score: 0


Comments: See comment for question 85.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
I concur

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
E. Not applicable/other (please comment).

Kenya

Score: 100


Comments: Estimates and a two page-narrative of the difference between planned and actual revenue estimates is presented (see pages 4-6 of the BROP). See also comment for question 85.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Agree
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Kenya

A. Score: 100

Sources: Budget Review and Outlook Paper 2013. 

Comments: See also comment for question 85.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Agree

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Kenya

B. Score: 67

Sources: Budget Review and Outlook Paper 2013. pages 4-6
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Budget Review and Outlook Paper 2013.

Comments: The BROP does not include all the pieces of the debt-related information that are included in the Executive's Budget Proposal documentation. In addition, while there is some narrative describing actual domestic and external net borrowing for the year that had just ended (2012/13), all the other information about debt composition and borrowing is forward looking (BY and following years). See also comment for question 85.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I concur
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Budget Review and Outlook Paper 2013

Comments: From page 11 onward, the BROP shows macroeconomic figures. However, most data presented for the year that just ended (2012/13) are projections rather than actuals, and there is no clear table that shows the estimates at the beginning of BY 2012/13 vs and the actual figures for that same year. Some macroeconomic updates refer to July 2013, others to August 2013, and others to September 2013. See also comment for question 85.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Yes indeed

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Kenya

Score: 0

Sources: Budget Review and Outlook Paper 2013

Comments: The BROP does not present information on nonfinancial data.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I agree

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Kenya

Score: 0

Sources: Budget Review and Outlook Paper 2013

Comments: The BROP does not present information on nonfinancial data.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: Budget Review and Outlook Paper 2013

Comments: The BROP does not present such information. Execution data is presented quite broadly for expenditure and revenue, but it does not go into program-level or policy-level discussion.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I agree

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?
A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: Budget Review and Outlook Paper 2013

Comments: Such information is not included in the BROP.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Kenya

B.

Score: 0

Sources: Budget Review and Outlook Paper 2013


Comments: A financial statement is not included in the BROP, and neither is -- to our knowledge -- released as a separate report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).

Kenya

B.

Score: 67

Sources: Phone interview with Officer from the Office of the Auditor General on 17th July 2014.

Comments: The Office of the Auditor General usually conducts all the three types of audits, specifically compliance and financial. Performance (value for money) and environment are the other types of audit carried out for specific areas. The Deputy Auditor General - Special Performance Audit, informed us that compliance issues are fused with the financial report. Basically the audit report is both a financial and compliance report. And they are made public. As far performance audits are concerned: they are done out of initiative of the Office of the Auditor General. And so far those reports are not public. They are with parliament and will be made public after parliamentary approval. Note also that in the summary the Auditor General mentions whether the report is (un)qualified and advance and whether it is a financial or compliance issue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

Just confirming that answer “b” has been selected, because all three types of audit are produced, but only two are made publicly available.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Kenya
Score: 100


Comments: All expenditures within OAG’s mandate have been audited and the Audit Report(s) released to the public 12 months and maximum of 15 months time lag, though there is no indicative date when the documents are posted in the website. Legally, the new constitution states that the Auditor General shall audit and report in respect of that financial year within six months, but this is yet to be met. The Constitution was promulgated in August 2010. The KENAO officer confirmed that audit reports cover all expenditure, in line with international standards.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Around 90% of expenditures within the mandate of the SAI has been audited.Reference:Summary of the report of the Auditor general on the appropriation accounts,other public Accounts and the Accounts of the Funds of the RoK,2012/013.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI’s mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: OAG only audits all funds included in the annual budget presentation and provided for in the Constitution of the Republic of Kenya, therefore if there are extra budgetary funds, these are not audited.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
B. No, the annual Audit Report(s) does not include an executive summary.
C. Not applicable/other (please comment).

Kenya

A.
Score: 100

Sources: See the summary of the 2012/13 Audit Report, and the full Audit Report, at:

Comments: An executive summary is included in the AR.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Kenya

D.
Score: 0

Sources: Report are available at the government printers on the memorandum of Public Accounts Committee and Public Investment Committee with respect to implementation. Source: Interview with a Treasury Officer.

Comments: The executive publishes the above cited report on the implementation status of PAC and PIC, which does not include follow-ups on all recommendations. Treasury normally steps in and provides a memo in response to audit queries that officers from various ministries are not able to provide adequate responses to. These reports are made public from government printers. The answer is provisionally "d" because it has not been possible to get access to a free copy of these reports.
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Kenya

D. Score: 0

Sources: Interview with an officer from parliament.

Comments: All resolutions by legislative committees are taken up by the Implementation Committee that follows up and tracks action taken by the executive to address issues mentioned be they audit recommendations for example. The Committee can sanction the relevant entity within the executive for non action. The answer is provisionally "d" because, to date, it has not been possible to get access to such reports.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
Kenya

Score: 100


Comments: The National Assembly has in place a Parliament Budget Office (PBO) mandated (Section 10 of the Public Finance Management Act, 2012 via http://kenyalaw.org/kl/index.php?id=506) to: (a) provide budget related information to the Budget committee, the departmental committees and other financial select committees of the National Assembly; (b) provide service to the Budget committee, the departmental committees and other financial select committees of the National Assembly within their budgetary jurisdictions. The PBO currently has a staff of 31 officers and the interviewees feels that this staffing size is adequate to serve the National Assembly and that funding is not a problem. In addition the interviewee feels that they have adequate and requisite analytical skills to serve parliament. It is also important to note that there is also a research department which also provides technical assistance to Parliament and from time to time it collaborates with PBO.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Yes, there is some effort to build up internal capacity of the legislature; but due to political economy of the country, the staffing of qualified & experienced people is doubtful.

104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature’s recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature’s recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

Kenya

Score: 100


Comments: Parliament through the Budget Committee and with assistance from Parliament Budget Office debates budget policy around
mid February in consultation with other Departmental committees and stakeholders. Consequently it prepares a resolution report that once adopted in the House becomes binding and the Executive is obliged to incorporate their recommendations.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.
B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
C. Yes, the executive holds consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Kenya

A. Score: 100


Comments: See comments in Qn 104. In addition the Budget Committee is the lead Committee consulted directly by the Executive. In turn this Committees consults members of the other Departmental Committees before it prepares its final resolution report.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).
107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. The legislature has the authority to amend the budget at any time during the year.

B. The legislature has the authority to amend the budget only during the budget year.

C. The legislature does not have the authority to amend the budget.

D. The legislature's authority to amend the budget varies by law.

E. Not applicable/other (please comment).
A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: Further Articles in the Constitution, including 114, 218 and 221-223, signifies shift from budget approval to budget making legislature with powers to increase or reduce not only expenditures but also taxes, remove items from the budget and introduce new ones.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Comments: There is no legal provision requiring the executive to seek prior approval on for resource re-allocation. Parliamentary approval comes after appropriation.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: See comment for question 109.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
b. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

c. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

d. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

e. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: There is no provision in law that requires the executive to seek input/approval from national assembly before spending such excess revenue. The PFM Act 2012 allows the Treasury to reallocate such excess resources within respective ministry. Such revenue cannot be taken from one ministry to another. The parent ministry in which the excess revenue resides shall make request to the Treasury before they are allowed to reallocate such funds within the ministry programs. "Even though there is no requirement for the executive to seek approval, they are required to, within 2 months of spending, report to parliament for approval of the expenditure." (Constitution of Kenya-Art 223 applies.)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

Answer 'd' is confirmed. The law does not require prior approval. There is only a requirement for ex-post approval. It is not clear what would happen if Parliament rejected a supplementary budget: it may be possible to force the Executive to revise its plans, but this is hypothetical, and would in any case happen ex-post.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Kenya

B.

Score: 0

Comments: Parliament seeks approval of supplementary budgets 2 months after appropriations, specifically (from art. 223 of the Constitution): (1) Subject to clauses (2) to (4), the national government may spend money that has not been appropriated if: (a) the amount appropriated for any purpose under the Appropriation Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act; or (b) money has been withdrawn from the Contingencies Fund. (2) The approval of Parliament for any spending under this Article shall be sought within two months after the first withdrawal of the money, subject to clause (3).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: No provision in law that requires the executive to seek request from the legislature before spending contingency funds. However the PFM Act Art 21, 22 and 23 requires the Cabinet Secretary shall submit to Parliament a detailed report in respect of the spending and seek parliamentary approval of the payment. See Art 21, 22 and 23 for details.) Expenditure of Contingency Funds are approved ex post and replenished as soon as is practicable according to Section 8 of the Contingencies Fund and County Emergency Funds Act, 2011.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?
A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: Interview with a member of Public Accounts Committee (PAC), a watchdog committee. Interview with a Snr. Clerk of the Public Accounts Committee

Comments: PAC does not hold public hearings to review the findings and recommendation of the audit reports. This is because these reports are normally institution-based (audit on MDAs) therefore the public have limited roles plus there is no legal requirement that we hold public hearing on the same. However, our committee meetings are open to the public and the media can appear in our sessions on behalf of the public. The only exceptional occasion is when a member/members of public feel that they have evidence that they would want Public Accounts Committee (PAC) to consider. In such cases, such a person must formally approach the committee and once invited, he/she gives testimony and thereafter the responsible accounting officer is invited to answer on the same. All PAC reports once tabled and debated in the house become public reports and as such can be accessed by anybody.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: The Constitution empowers the Kenya National Audit to undertake whatever audits it wishes beyond financial audits
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Interview with Officer from KENAO on 10th July 2014.

Comments: KENAO has internal mechanism to regularly monitor and evaluate its audit processes/activities in particular compliance of the audit report to the standards set. In cases where parliament calls for an independent evaluation of KENAO the findings thereof are made public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Kenya

A.

Comments: The Legislature considers any petition to remove the head of KENAO and the gives views on the petition to the President as a basis to guide his/her final decision. See below relevant clauses from article 251 of the Constitution: (3) The National Assembly shall consider the petition and, if it is satisfied that it discloses a ground under clause (1), shall send the petition to the President. (4) On receiving a petition under clause (3), the President (a) may suspend the member or office holder pending the outcome of the complaint; and (b) shall appoint a tribunal in accordance with clause (5). (5) The tribunal shall consist of (a) a person who holds or has held office as a judge of a superior court, who shall be the chairperson; (b) at least two persons who are qualified to be appointed as High Court judges; and (c) one other member who is qualified to assess the facts in respect of the particular ground for removal. (6) The tribunal shall investigate the matter expeditiously, report on the facts and make a binding recommendation to the President, who shall act in accordance with the recommendation within thirty days.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33


Comments: The budget of KENAO is approved by the Kenya National Audit Commission but the legislature has the final authority over KENAO budget. Their funding levels are often not consistent with the resources that they require, evidenced by request for additional funds through supplementary budget that is not always honored.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: The executive does not provide any definition of terms in the body of the report or in a glossary format.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
D. There is no formal requirement and the executive does not engage with the public during the budget process.
E. Not applicable/other (please comment).

Kenya
B.

Score: 67


Comments: Articles 35, 118(1), 196(1) and 201 provide a legal basis for stakeholder public access to information and participation in planning and budgeting processes. In addition the under section 36-37 also provide for public engagement during the formulation of the budget. Although IYR are made public the law does not explicitly provide for public engagement during budget execution phase.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Kenya

B.

Score: 67

Sources: Daily Nation newspaper, March 6th 2014 had an advert by the National Treasury inviting the to submit budget proposals for consideration in the preparation of Budget 2014/2015 with a deadline of 28th March 2014. This was preceded by another advert for public sector hearings held from 15-17th December 2013.

Comments: The issue with the notices is that although there is an attempt to provide the objective of the meetings they are not always well articulated and also not send well in advance especially for ad for public sector hearings.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: No explicit legal provision...

Comments: There is no explicit legal provision for the executive to engage the public during the budget execution phase.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public’s perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Kenya

B.

Score: 67
Sources: The Public Finance Management Act, section 36 indicates that the procedure setting the manner in which members of the public shall participate in the budget process will be set in call circular guidelines. See: http://www.cickenya.org/index.php/legislation/acts/item/245-the-public-finance-management-act-2012#.VC6DNvldWS0

Comments: The Executive has established a number of mechanisms including invitation to the public to send direct budget submission via email or post, public sector hearings held in Nairobi for 3 days, sector working groups where the public is represented through private sector groups or CSOs as a way of influencing budget priorities. Although not consistent the Executive has also visited or sampled a number of sub-national administrative units where they have held town hall meetings like in October 2011.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0


Comments: Although there are quarterly IYR produced and publicized by the Office of the Controller of Budget for public review and input there is no formal mechanism for public perspectives on budget execution.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have
C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Republic of Kenya Budget Statement for the Fiscal Year 2014/2015 by the Cabinet Secretary for the National Treasury. Link as previously indicated.

Comments: The Executive does not provide feedback on how the input received was used to develop budget plans but mentions or acknowledged in the above cited document under conclusions section para 86 on pages 21 and 22 that the budget responds to concerns raised by Kenyans.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Kenya

B.

Score: 67

Comments: Pursuant to provisions of Article 221 (5) of the Constitution the Budget and Appropriations Committee invited members of the public to give their inputs on the EBP 2014/15 through public hearings held in 9 select county governments on 20th and 21st May as advertised in the Nation Newspaper on 18th May 2014. Besides the public was also invited to submit written memo by 27th May 2014. Where the committee deems fit they can summon the executive to shed light on the macro framework presented in the budget.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As regards public hearings on the macroeconomic & fiscal framework, testimony from the executive and a wide range of counties is heard, but not much evidence of testimony being heard from the public.

RESEARCHER’S RESPONSE
Answer has been revised from “a” to “b,” given my initial comment and the peer reviewer’s input.

<table>
<thead>
<tr>
<th>127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?</th>
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<tbody>
<tr>
<td>A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.</td>
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<tr>
<td>B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.</td>
</tr>
<tr>
<td>C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.</td>
</tr>
<tr>
<td>D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Kenya

A.

Score: 100


Comments: Any legislative committee has powers to summon the executive branch/line ministries to discuss individual budgets for specific MDAs during public hearings.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?
A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Kenya

C.

Score: 33

Sources: Relying on past information from an officer with the Parliament Budget Office

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Kenya

A.

Score: 100


Comments: Legislative committee reports remain the property of the respective committee until it is tabled in parliament and consequently can thus be released to the public. Besides the report contains an addendum of all the written testimonies presented. The public hearings are not broadcast live but usually mentioned in both electronic and print media but with the new standing orders even the proceeding of the various committee is currently broadcast live.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Kenya

D.

Score: 0

Sources: Phone interview with the PR Officer at the Office of the Auditor General on 10th July 2014

Comments: There exists no formal mechanisms to involve the public in drawing KENAO's audit program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Kenya
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Kenya

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.
Kenya

Score: 0

Sources: Phone interview with the PR Officer at the Office of the Auditor General on 10th July 2014

Comments: At the moment no structured way of doing it but KENAO is in the process of conducting a public satisfaction survey to inform how best this can be realized. (This will be done in the course of the year).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.