

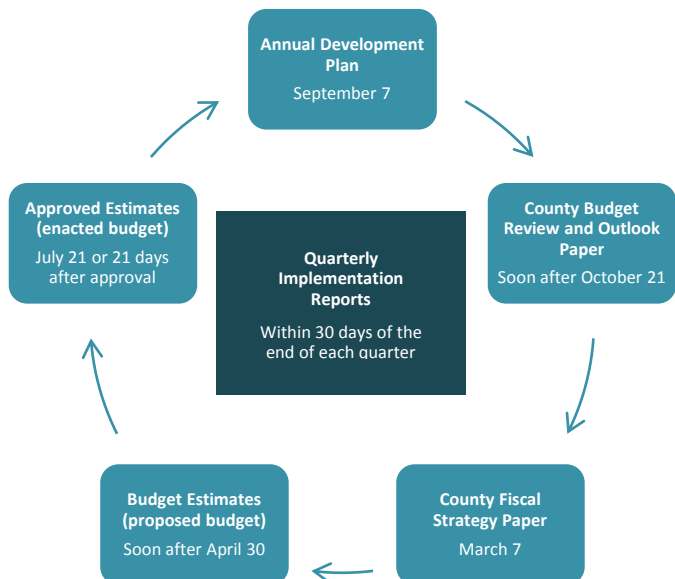
## ARE COUNTIES MAKING BUDGET DOCUMENTS AVAILABLE TO THE PUBLIC? A REVIEW OF COUNTY WEBSITES

### INTRODUCTION

As Kenya enters the third year of devolution, it is time to start examining the degree to which we are meeting the spirit and letter of the law with respect to transparency and public participation in the devolved system. The 2010 Constitution and the 2012 Public Finance Management (PFM) Act require greater public disclosure and engagement than in the past. Many counties have at least partially fulfilled the legal requirement to consult with the public when preparing their budgets during the first two years of devolution. However, the quality of public forums depends to a great extent on the information available to members of the public when they participate in them.

There are a number of documents that must be made available to the public on specific dates. Others must be made available “as soon as practicable.” Very few budget documents are considered to be for internal use only. The figure below lists some key documents and the required date of publication.

#### The publication cycle



County governments have used a variety of modes to communicate with citizens, including local radio, newspapers, public notices, and mobile phone messages (SMS). County websites, however, provide a unique platform for people to access full budget documents throughout the year as they engage with the budget process.

In January/February 2015, more than halfway through the 2014/15 financial year (FY 2014/15), we examined each of the 47 county websites, and those of the county assemblies, to check which budget documents had been published online. We looked for seven types of documents:

- 1) County Integrated Development Plans
- 2) Annual Development Plans
- 3) County Budget Review and Outlook Papers
- 4) County Fiscal Strategy Papers
- 5) Budget Estimates (Proposed Budgets)
- 6) Approved Estimates (Enacted Budgets)
- 7) Quarterly Implementation Reports

## WHAT DID WE FIND?

### 1. COUNTY INTEGRATED DEVELOPMENT PLANS

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Although no specific date is provided for publishing these five-year plans, they are at the core of the new planning and budgeting system. County Integrated Development Plans (CIDPS) must not only be published, they must also incorporate substantive public input.

The PFM law now dictates that no budgeting should be done without a planning framework in place; the very first plans most counties produced were the CIDPs. Yet, as of early 2015, only 18 counties had published a version of them online. Four additional county CIDPs (Mandera, Taita Taveta, Garissa, and Laikipia) were on websites not run by the county government. Furthermore, it is not possible to tell if most of the published CIDPs were approved by the county assembly and are final, or they are still drafts.

### 2. ANNUAL DEVELOPMENT PLAN

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Annual Development Plans (ADPs) must be tabled in county assemblies by September 1 each year. They must be made available to the public by September 8. Why is this important? The Annual Development Plan clarifies which part of the larger five-year plan (the CIDP) will be implemented in the coming year. It is an anchor for all of the priorities and projects in the upcoming budget.

As of January 2015, only three counties (Baringo, Kitui, and Meru) had published the FY 2015/16 ADPs on their websites. As with the CIDPs, it was also not clear if these were approved plans or drafts.

### 3. COUNTY BUDGET REVIEW AND OUTLOOK PAPER

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County Budget Review and Outlook Papers (CBROPs) are a review of budget implementation during the previous year. They also set provisional ceilings that allow sectors to prepare their proposals for the upcoming budget. The law requires that CBROPs be in the Assembly by late October, and published as soon as possible thereafter (we would expect it by November).

Only Baringo and Nyamira had published CBROPs for FY 2014/15 online. However, the link for Nyamira CBROP was no longer working by our final review.

### 4. COUNTY FISCAL STRATEGY PAPER

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County Fiscal Strategy Papers (CFSPs) provide the overall revenue and expenditure for the upcoming budget and sets the ceilings for each sector. It is the moment in the budget process when sector trade-offs are made (agriculture versus health, etc.). CFSPs for FY 2014/15 should have been published by the end of the first week of March 2014.

As of the time of our review, only 16 counties had published CFSPs for FY 2014/15 online.

### 5. PROPOSED ESTIMATES

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There is no date by which Proposed Estimates must be made available to the public; the PFM Act says “as soon as practicable” after they are tabled in the assembly on 30 April. Proposed Estimates are possibly the most important documents in the budget cycle, so it is vital they are available for the public to review and provide input into before the budget is approved in June.

We found that only eight (8) counties had a version of their Proposed Estimates for April online. In many cases it was not possible ascertain if these were original proposals or approved estimates.

### 6. APPROVED ESTIMATES

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Approved Estimates must be available within 21 days of approval (July 21). These are critical documents for allowing citizens to track expenditure against the budget over the course of the year.

Only three counties had a version of their detailed Approved Estimates online. Only two counties (Baringo and Bomet) managed to publish both Proposed Estimates and Approved Estimates to allow comparison between the two.

### 7. QUARTERLY IMPLEMENTATION REPORTS

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The budget debate should not end when the budgets are enacted. The public and county assemblies should review Quarterly Implementation Reports to monitor if money is being spent as planned and rectify problems with budget implementation before the year is over. These reports also help to guide budget formulation for the coming year. Quarterly Implementation Reports should be published within 30 days of the end of the quarter. The first report is due at the end of October.

As of January 2015, not a single county had published a proper budget implementation report online.

## CONCLUSION

Our findings suggest there are large gaps in the budget information that counties are making available to the public online. While information can and should be made available through other means – county ward offices and local libraries, for example – the availability of these documents online is a good indicator of how transparent county governments are willing to be.

There are three reasons why online publication is important:

- 1) It is cheap and easy to achieve – each county produces these documents and each has a website to host them.
- 2) Given how easy it is, if a document is unavailable online it may suggest that it is not being made available at all.
- 3) Online publication gives access to everyone with an internet connection, regardless of their reasons for seeking the information or their relationship to decision-makers.

By failing to make county budget documents available on county websites, counties are falling short of both the letter and the spirit of the law. They are also making it more difficult for the public to participate in the budget process, a key promise of the new constitution.