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Ten Questions About My County Budget

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These days, more and more ordinary citizens are attempting to read their county budgets. They do not want to rely only on salacious (but often inaccurate) news stories. Rather, they want to see for themselves what their leaders are proposing to do.

For my money, this is among the most encouraging developments of the transition to devolved government. To encourage this development, here are ten key questions that a citizen can ask of a county budget, and some tips for how to answer them.

Are there reasons given for choices my leaders made in the budget? This question can be answered easily by looking at whether or not the budget contains a narrative explanation of how the Governor and County Assembly members decided to spend the available funds.

What are the priority areas in my budget? Priority areas are those that receive the most funding. However, it is important to remember that not all areas are equally expensive.

For example, health and roads are generally more expensive sectors than water and sanitation. Spending more on health or roads than water and sanitation does not necessarily mean water and sanitation are not priority areas.

One way of checking if something is a priority is therefore to check how much more has been allocated for that sector compared to last year (see question 4), and how much has been allocated to that sector compared to similar counties.

Does the budget have the same priorities as my county's development plan? Most counties do not have approved county development plans this year, because they had to pass their budgets before they could work on their plans.

However, counties must table such plans by September 1. There should be some relationship between the plan priorities and the budget priorities.

If there is not, it is good to ask why. This may affect any supplementary budget in the county, and definitely should impact next year's budget.

Is there enough money in my budget to maintain the current level of basic services like health? In order to know the answer to this question, one has to look at how much it cost to deliver services last year.

Since counties did not exist, this requires one to look at estimates of how much was spent by national government on devolved services last year.

This is the baseline for what should be spent this year to maintain services. To view some of this Treasury data, refer to Budget Brief 19 on our website, www.internationalbudget.org/kenya.

Does my budget tell me where development projects will be located? In order to assess the degree to which the budget is allocating resources equitably, we want to know where buildings and infrastructure will be located. This requires that spending information be broken down below the county level (to sub-county or ward).

Does my budget have a deficit and how will it be paid for? Many counties have deficits. A deficit has to be financed somehow, and this almost always means taking a loan.

But loans are not permitted without national sign-off, which is unlikely at this time. Given this, it is also important to know what will be cut from the budget if the deficit cannot be financed.



How much money does my county say it will raise from its own taxes and fees and is that reasonable? Counties mostly receive money from national transfers and from their own taxes and fees.

Many counties have estimated very high revenues from their own sources. To know if these are reasonable, one could compare them to what local authorities were able to raise from similar sources.

The Parliamentary Budget Office has estimated this for 2010/11. You can compare your county estimates to these to get a sense of what is reasonable. This data is contained in the 2012/13 PBO report.

How much money does my county expect to get from national government? The correct number for the national transfer to each county is in the County Allocation of Revenue Act and can be compared to what a county has proposed.

Does my budget spend money on things that counties are responsible for rather than things the national government is responsible for? Citizens can consult the Fourth Schedule of the Constitution to determine which functions counties are responsible for, and which national government is responsible for, then see if the county budget is aligned with county functions.

Does my budget have an emergency fund in case of any disaster? All counties can (and should) have an emergency fund in their budget to provide for disasters. This can spend up to 2 percent of the county revenues in a single year.

Jason Lakin is a senior programme officer and research fellow at Hivos Foundation and International Budget Partnership.



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