For Immediate Release
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CSOs Launch County Budget Implementation Report Template

The 2010 constitution and the Public Finance Management Act 2012 sought to increase transparency and public participation throughout the budget cycle, from formulation through audit and oversight. These laws were in part drafted to address major concerns around the choices made about how to use public resources, as well as the implementation of those choices. But concerns about the implementation of budgets remain a pressing concern today.

It is surprising, therefore, how little attention has been given to the production and monitoring of county budget implementation reports. These reports are designed to ensure that the county assemblies can play their oversight role properly by checking budget implementation as it happens and pushing for changes before the budget year is over. The public can similarly use implementation reports as a way to ensure that their priorities are actually being implemented and to ask questions when they are not.

In spite of the importance of these reports, previous analysis\(^1\) has shown that, as of January of this year, only one county in Kenya had made a quarterly budget implementation report available to the public online since the onset of devolution. The Public Finance Management Act, 2012 requires that quarterly implementation reports be prepared within 30 days of the end of each quarter. These reports must contain financial and nonfinancial information on budget performance for the quarter. They must be submitted to both the County Assembly and published for public use.

In August last year, the International Budget Partnership Kenya organized a national convening of county Heads of Budget in Nairobi in August, 2015. During this meeting, county Heads of Budgets and civil society partners discussed challenges and proposed practical solutions relating generally to the presentation of budgets. During this meeting, the county Heads of Budgets indicated that they lacked guidance on how to produce such implementation reports.

More than 8 months later, no guidance has been offered by any national institutions to the counties on how to report on budget implementation. For this reason, civil society organisations engaged in county budget analysis around the country have come together to produce a citizen-centred template for counties to report on budget implementation on a quarterly basis. The template is easy to use and is available online (http://www.internationalbudget.org/kenya). It has a short executive summary and then sections on revenue, expenditure, pending bills/debt, and capital projects.

We believe that this template will provide counties with the guidance they need to produce implementation reports on a regular basis in a format that is useful to county assemblies and to the public. It should also be an input into the development of guidance on the official reporting format by the Accounting Standards Board or other national bodies charged with providing policy direction to counties.

For further questions on the template or this press release, please contact Vivian Ntinyari at vntinyari@internationalbudget.org or 0791183600.

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