

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**  
**Kenya, September 2009**

International Budget Partnership  
Center on Budget and Policy Priorities  
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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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## **Section One: The Availability of Budget Documents**

**Table 1. Budget Year of Documents Used in Completing the Questionnaire\***

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	2009/10
Budget Summary	2009/10
Executive's Budget Proposal	2009/10
Supporting Budget Documents	2009/10
Citizens Budget	Not Available
Enacted Budget	2008/09
In-Year Reports	2008/09
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	2007/08

**\* Government Comments for Table 1 are available at the end of the Questionnaire**

**Table 2. Key Budget Documents Used: Full Titles and Internet Links\***

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Republic of Kenya (January 2009) Budget Outlook Paper 2009/10-2011/12. Nairobi: Office of the Deputy Prime Minister and Ministry of Finance - released to the public in January 2009  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134</a></p>
Budget Summary	<p>Budget Speech 2009/10 - Posted on the website on 12/06/09  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54</a></p>
Executive's Budget Proposal	<p>Publicly Available, but Not on the Internet:                      -Appropriation Bill 2009/10 and detailed in the Republic of Kenya 2009/2010 Estimates of Recurrent (vol I-III) and Development Expenditure (Vol I&amp;II) 2009/10 of the Government of Kenya for the Year Ending 30th June 2009 Publicly available at Government Printers two weeks after 11th June 2009                       -Republic of Kenya (2009) Financial Statement for the Fiscal Year 2009/2010 (1st July- 30th June) Publicly available at Government Printers a week after 11th June 2009                      NOTE: Both documents were available on the Internet in the past, including last year.</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Republic of Kenya (2009) 2009/2010 Estimates of Revenue of the Government of Kenya For the Year Ending 30th June, 2010 Publicly Available, but Not on the Internet. Publicly available at Government Printers a week after 11th June 2009.                      NOTE: Document was available on the Internet in the past, including last year.</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Finance Bill 2009 - posted on the website on 12/06/09  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=78&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=78&amp;Itemid=54</a></p>

Budget Document Three in Support of the Executive's Budget Proposal	<p>Republic of Kenya (June 2009) The Medium Term Budget Strategy Paper 2009/10 - 2011/12. Nairobi: Office of the Deputy Prime Minister and Ministry of Finance - Released to the public on 11/06/09  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=78&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=78&amp;Itemid=54</a></p> <p>Republic of Kenya (2009) Statistical Annex to the Budget Speech for the Fiscal Year 2009/2010 - posted on the Treasury website on 12/06/09  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54</a></p>
Citizens Budget	Not Produced
Enacted Budget	<p>Republic of Kenya (16th December 2008) Kenya Gazette Supplement No.88 (Acts No. 7) Appropriation Act, 2008 and Republic of Kenya (19th December, 2008) Kenya Gazette Supplement No. 90 (Acts No. 8) The Finance Act, 2008 Publicly Available, but Not on the Internet.  Publicly Available from Government Printers, Nairobi.</p>
In-Year Reports	<p>Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p>Central Bank of Kenya Monthly Economic Reviews from January 2009 - April 2009  <a href="http://www.centralbank.go.ke/publications/default.aspx">http://www.centralbank.go.ke/publications/default.aspx</a></p>
Mid-Year Review	Produced but Not Available to the Public
Year-End Report	Produced but Not Available
Audit Report	<p>Republic of Kenya Report of the Controller and Auditor General on the Appropriation Accounts, Other Public Accounts and the Accounts of the Fund of Kenya 2007/08.  For both the summary and full versions which are available on KENAO website respectively at  <a href="http://www.kenao.go.ke/Reports_CG/summary%202007_2008.pdf">http://www.kenao.go.ke/Reports_CG/summary%202007_2008.pdf</a> and  <a href="http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf">http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf</a></p>

Other Documents	<p>MTEF Sector Reports 2009  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=cat_view&amp;Itemid=54&amp;gid=66&amp;orderby=dmdate_published&amp;ascdesc=DESC">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=cat_view&amp;Itemid=54&amp;gid=66&amp;orderby=dmdate_published&amp;ascdesc=DESC</a></p> <p>The Annual Debt Management Report 2007/08 released on May 2009  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=88&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=88&amp;Itemid=54</a></p> <p>Kenya Vision 2030 First Medium Term Plan (2008 - 2012)</p> <p>Economic Survey 2009  <a href="http://www.planning.go.ke/index.php?option=com_docman&amp;task=doc_view&amp;gid=38&amp;tmpl=component&amp;format=raw&amp;Itemid=53">http://www.planning.go.ke/index.php?option=com_docman&amp;task=doc_view&amp;gid=38&amp;tmpl=component&amp;format=raw&amp;Itemid=53</a></p> <p>The 2009 Public Expenditure Review (PER) and;  End Term Review of the Economic Recovery Strategy, 2003-2007 (ERS)  <a href="http://www.planning.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=40&amp;Itemid=53">http://www.planning.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=40&amp;Itemid=53</a></p>
Relevant Ministries & Departments	<p>Ministry of Finance (MoF)  <a href="http://www.treasury.go.ke">http://www.treasury.go.ke</a></p> <p>Ministry of Planning and National Development  <a href="http://www.planning.go.ke">http://www.planning.go.ke</a></p> <p>Kenya Revenue Authority (KRA)  <a href="http://www.kra.go.ke/">http://www.kra.go.ke/</a></p> <p>Central Bank of Kenya (CBK)  <a href="http://www.centralbank.go.ke/">http://www.centralbank.go.ke/</a></p> <p>Kenya National Bureau of Statistics  <a href="http://www.knbs.go.ke">www.knbs.go.ke</a></p> <p>Kenya National Audit Office (KENAO)  <a href="http://www.kenao.go.ke">www.kenao.go.ke</a></p>

**\* Government Comments for Table 2 are available at the end of the Questionnaire**

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request		Yes		Yes		
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes		Yes		Yes	
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	Yes	No	Yes	No	Yes	NA
5. Free print copies available, limited distribution	Yes	No	No	No	No	NA
6. Free print copies available, mass distribution	No	No	No	No	No	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	Yes	Yes	Yes	No	No	NA
8. Written in more than one language	No	No	No	No	No	NA
9. News conference is held to discuss release	Yes	No	No	No	No	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>+</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports\***

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes	Yes	
C. Produced and available to the public, but only on request	Yes				
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes			Yes
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	Yes	NA	NA	No
2. Advance notification of release sent to users, media	No	Yes	NA	NA	No
3. Released to public same day as official release to media	No	Yes	NA	NA	Yes
4. Available on the Internet free of charge	No	Yes	NA	NA	Yes
5. Free print copies available, limited distribution	No	No	NA	NA	No
6. Free print copies available, mass distribution	No	Yes	NA	NA	No
7. Readily available outside capital/big cities <sup>+</sup>	No	Yes	NA	NA	No
8. Written in more than one language	No	No	NA	NA	No
9. News conference is held to discuss release	No	No	NA	NA	No

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**\* Government Comments for Table 4 are available at the end of the Questionnaire**

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  Information on expenditures classification by administrative unit can be found on pages ix &amp; x of the Estimates of Recurrent Expenditure 2009/10 as details on Votes that include ministries, department and agencies. For instance, Ministry of Agriculture as Vote Number R10, Judicial Department -R26. Furthermore, in page 402 under Ministry of Agriculture sub item 238-HCDA and sub item 596-KEPHIS are agencies. The same applies for the Development Expenditures 09/10 found in pages viii &amp; ix</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  The government is gradually moving towards fully entrenching programme based budgeting in the budget process with the requirement that Sector reports be prepared on the basis of programmes in line with Republic of Kenya (2008) 2008/09 Indicative Programme Based Budget, Ministry of Finance book. This report is not available on the internet. Additionally the Treasury Circular No.12 (October 2008) recognizes that the government should transform the preparation and reporting of the Budget from line-item basis to a programme level basis that is results based.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.” All expenditures are classified in terms of votes which are Government Ministries and each vote reflect a particular function of the Government. Each vote is further classified into sub votes which correspond to respective classes of the functions of the Government. The Government of Kenya has mapped all expenditures to the international standards.</p>	<p>C</p>
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya.</p> <p><u>Comment:</u>  For each ministry, department or agency expenditures are classified by economic classification with line items such as basic salaries, current transfers, grants and subsidies, current grants to government agencies and other levels of government and so on. Please refer to Estimates of Recurrent Expenditure 2009/10 vol 1 pp 395 for the Ministry of Agriculture.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
  - Program-level data are presented for at least two-thirds of, but not all, expenditures.
  - Program-level data are presented, but for less than two-thirds of expenditures.
  - No program-level data are presented.
  - Not applicable/other (please comment).

Citation:

Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II & III) and Development (Vol I & II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya.

Comment:

A number of ministries, especially social sector oriented ministries have expenditures classified by individual programs. The government is gradually moving towards fully entrenching programme based budgeting in the budget process with the requirement that Sector reports be prepared on the basis of programmes in line with Republic of Kenya (2008) 2008/09 Indicative Programme Based Budget book prepared by the Ministry of Finance book (not available on the internet). Additionally the Treasury Circular No.12 (October 2008) recognizes the government's efforts to transform the preparation and reporting of the Budget from line-item basis to a programme level basis.

b

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." All ministries' expenditures are presented in terms of programmes in the Indicative Programme Based Budget book mentioned in the comments above. However this document is normally published after the presentation of the budget.

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya.</p> <p><u>Comment:</u>  This is consistent with the Medium Term Expenditure Framework adopted in 2000/01 that guides Kenya's budgeting and planning process.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya.</p> <p><u>Comment:</u>  Multi-year estimates are provided for all the economic classifications and individual programs represented. However, where there is a dash this (i.e. -) denotes a programme that has either come to an end or one that has been merged with another or is a one-off expenditure.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?

- a. All sources of tax revenue are identified individually.
- b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
- c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
- d. No sources of tax revenue are identified individually.
- e. Not applicable/other (please comment).

Citation:

Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010

This document is currently not posted on the website but was posted on the website last year.

Republic of Kenya Financial Statement for FY 2009/10 (1st July-30th June) This document is currently not posted on the website but was posted on the website last year.

Finance Bill 2009 -found at

[http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=78&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=78&Itemid=54)

Comment:

The main budget document that identifies the different sources of revenue is the cited Estimate of Revenue. It not only has a summary of the sources of revenue on the first page but a breakdown of the same in subsequent pages where tax revenues are identified individually. Similarly the Finance Bill 2009 contains proposals of how the government intends to raise monies to finance the budget, changes to tax rates, money and finance laws for instance, and the Banking Act. The Finance Statement contains a summary of revenue proposals as reflected in the Finance Bill

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010  This document is currently not posted on the website but was posted on the website last year.</p> <p><u>Comment:</u>  All sources of non tax revenue are identified individually from pages 3-5 of the Estimate of Revenue.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?

- a. Yes, multi-year estimates of aggregate revenue are presented.
- b. No, multi-year estimates of aggregate revenue are not presented.
- c. Not applicable/other (please comment).

Citation:

Republic of Kenya 2009/10 Estimates of Revenue of the Government of Kenya for year ending 30th June, 2010

This document is currently not posted on the website but was posted on the website last year.

Financial Statement 2009/10

This document is currently not posted on the website but was posted on the website last year.

Comment:

Estimates of Revenue only captures prior multi-years BY-2 (actual) and BY-1 (revised) of the Budget Year while the Financial Statement captures original and revised figures for BY-1 and BY figures only

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The Budget strategy paper has aggregate estimates for BY+1 and BY+2. It is unclear whether the document referred to here is finance statement or finance bill.

**Researcher Response:** The Budget Strategy Paper is not a part of the Executive's Budget Proposal or supporting budget documentation for the executive's budget proposal. The answer remains "b" since neither the Estimates of Revenue nor the Financial Statement contain this information.

**IBP Comment:** IBP editors agree with the researcher's response.

**Government Comment:** A more appropriate response to this question would be "a." The estimates of the aggregate level of revenues are presented for a multi-year period in the central Government operation table shown as annex 1 to the Medium Term Budget Strategy Paper (supporting budget document three in this questionnaire).

b

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010  This document is currently not posted on the website but was posted on the website last year.</p> <p><u>Comment:</u>  For the same reason given in question 9.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

- a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

Statistical Annex to the Budget Speech 2009 - 2010 pages 5 - found at [http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=90&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=90&Itemid=54)

Republic of Kenya 2009/10 Estimates of Recurrent Expenditure (Vol I, II & III) found at the Government Printer, Nairobi, Kenya. Data on outstanding government debt can be accessed in the Appendix section of each Volume of Recurrent Expenditure. For instance Vol pages ii-vii

Comment:

Information on outstanding government debt for the budget is available in more detail in the Estimates of Revenue appendix section and likewise in the statistical annex to the Budget which not only has information on debt for the current budget year but also for previous budget years. However the information in the statistical annex to the budget does not contain as much detail as the Estimates of Revenue appendix section.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.  b. No, interest payments on the debt are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent Expenditure (Vol I, II &amp; III) found at the Government Printer, Nairobi, Kenya. Data on outstanding government debt is presented in the Appendix section of each Volume of Recurrent Expenditure. For instance Vol pages iv-v</p> <p>Statistical Annex to the Budget Speech 2009 - 2010 pages 5 - found at <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54</a></p> <p><u>Comment:</u>  Information is provided in details on the pages indicated in the budget documents cited above.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p><b>a</b></p>
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<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) found at the Government Printer, Nairobi, Kenya. Data on outstanding government debt can be accessed in the Appendix section of each Volume of Recurrent Expenditure. For instance Vol pages ii-vii</p> <p><u>Comment:</u>  Some details especially regarding the maturity profile of debt and the currency denomination of the debt is missing. However information on interest rates on both domestic and external debt is provided, with each donor identified for the external debt.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Some details especially on the maturity profile of the debt and currency denomination of the debt is missing. However information on interest rates on both domestic and external debt is provided, with each creditor mentioned for the external debt.</p>	<p>b</p>
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14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

Statistical Annex to the Budget Speech 2009 - 2010 - pages 1-2 found at [http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=90&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=90&Itemid=54)

Budget Speech 2009/10 - pages 2&3, 5&6 - found at [http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=87&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=87&Itemid=54)

Comment:

The Statistical Annex captures summary key macroeconomic indicators in detail with the exception of unemployment rates. There is some mention of some of the key economic assumptions on GDP growth, inflation, money supply, foreign exchange reserves, and debt as percentage of GDP in the Budget Speech in the pages indicated above.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** Please see Note 1.

**Government Comment:** A more appropriate response to this question would be "a." An extensive discussion of the macroeconomic forecast and the key assumptions especially on inflation, real GDP growth and interest rates on which the budget is anchored is presented in the Medium Term Budget Strategy Paper.

C

15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?

- a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
- e. Not applicable/other (please comment).

Citation:

Statistical Annex to the Budget Speech 2009 - 2010 - pages 1-2 found at [http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=90&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=90&Itemid=54)

Budget Speech 2009/10 - pages 2&3, 5&6 - found at [http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=87&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=87&Itemid=54)

Comment:

The above documents do not provide any information regarding budget scenarios, particularly revenue, expenditure or changes in key assumptions. This is contrary to the answer "b" given in the OBI 2008 survey.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." The Medium Term Budget Strategy Paper discusses adequately the key assumptions of the budget and the associated risks.

d

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Budget Speech 2009/10 - pages 16 para 66 - found at <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54</a></p> <p><u>Comment:</u> There are a few instances, where the Minister for Finance mentions through the Budget Speech how new policies will affect expenditure or revenue. For instance, page 16 - para 66 of the Budget Speech says that the government has formed a task force to work on the development of a targeted food subsidy scheme and thus Ksh 1 billion has been earmarked to roll out this program</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	C
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Budget Speech 2009/10 - found at <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54</a></p> <p><u>Comment:</u> There is no mention in the Budget Speech or in any other Budget document of how new proposals will affect revenues.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  In both the recurrent and development expenditure books all expenditures are classified by administrative units for BY-1</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  Same comment applies for this question as the one given in question 2</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.” See comments on question 2.</p>	<p>C</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  Same comment applies for this question as the one given in question 3</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  Same comment applies for this question as the one given in question 4</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” See comments on question 4.</p>	<p><b>b</b></p>
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  This is reflected throughout the Estimates of Expenditure where all BY-1 have been updated to approved figures from original enacted estimates capturing any revisions in the enacted budget.</p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose response “b” based on researcher’s comment for question 29.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p>	<p>b</p>
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<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Statistical Annex to the Budget Speech 2009 - 2010 - page 3 found at <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54</a></p> <p><u>Comment:</u>  The Statistical Annex provides prior year aggregate expenditure estimates.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Neither the executive’s budget proposal nor any supporting budget documents provide the disaggregated level of expenditure for the prior years to the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Statistical Annex to the Budget Speech 2009 - 2010 - page 3 found at <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  This is in conformity with the adoption of GFS by the government in 2005/06 where prior year expenditure estimates are adjusted and made comparable to the budget year expenditure classifications</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010 pages 2-5  This document is currently not posted on the website but was posted on the website last year.</p> <p><u>Comment:</u>  The above cited budget document details a breakdown of all individual sources of tax revenue for BY-1</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010 pages 3-5  This document is currently not posted on the website but was posted on the website last year.</p> <p><u>Comment:</u>  Indeed all non tax revenues are identified individually for BY-1</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010 pages 3-5  This document is currently not posted on the website but it was posted last year.</p> <p><u>Comment:</u>  The revenue estimates for BY-1 are revised figures from the original enacted figures and hence reflect less than six months of the actual revenue collections. For BY-2, (in this case 2007/08) actual receipts of revenue are presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented.  b. No, such prior-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010  This document is currently not posted on the website but was posted on the website last year.</p> <p>Statistical Annex to the Budget Speech 2009 - 2010 - page 3 found at <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54</a></p> <p><u>Comment:</u>  The Estimates of Revenue present aggregate revenue up to BY-2 while the statistical annex to the Budget represents aggregate revenue estimates for more than five years back.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010  This document is currently not posted on the website but was posted on the website last year.</p> <p><u>Comment:</u>  Individual sources of both tax and non tax revenue are presented in detail in the above cited document representing actual receipts.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010 on pages 1-5  This document is currently not posted on the website but was posted on the website last year.</p> <p><u>Comment:</u>  This information on actual receipts is for both for the aggregated summary of the various sources of revenue and disaggregated individual sources of both tax and non tax revenue.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Statistical Annex to the Budget Speech 2009 - 2010 - page 5 found at <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54</a></p> <p><u>Comment:</u> Government debt for the year preceding the budget year, that is 2008/09 including other prior years is presented as principal and interest amounts. This information is presented for both bilateral and multilateral external debt and likewise for domestic debt. There is also information on debt servicing as a percentage of government revenue.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Statistical Annex to the Budget Speech 2009 - 2010 pages 3-5 Tables 3A - 3C  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54</a></p> <p><u>Comment:</u>  The above budget document presents actual outcomes of debt figures through from 2001/02 to 2007/08</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<b>Comprehensiveness</b>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p>Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010 page 2 items 1140700 and 1140705  This document is currently not posted on the website last year.</p> <p><u>Comment:</u>  Extra- budgetary funds are reported in budget documents in a consolidated form that lacks some details. For example, the Estimates of Revenue capture aggregate quantitative estimates of petroleum development levy and roads maintenance levy while the roads maintenance levy fund and the rural electrification fund comprise earmarked funds that are presented in the printed estimates of expenditure.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	b

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  Information regarding intergovernmental transfers is presented at least for the budget year but it lacks some details. For instance, printed estimates provide information on aggregate estimates of central government transfers to local government known as Local Authority Transfer Funds on the Estimates of Recurrent Estimate Vol. I page 515 item 1110500. However, this information lacks important details as there is no supplementary non-financial information, and neither is the financial information broken down by for instance individual allocations to each local authority. (The answer selected demonstrates deterioration in performance from the 2008 round of research.)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on transfers to public corporations is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  Information on government transfers especially to public corporations is presented in Annual Estimates as cited above for all the ministries that have public corporations. For instance, in the Estimates of Recurrent Expenditure 2009/10 Vol. I page 402 under the Ministry of Agriculture there are current grants to the Horticultural Crops Development Authority and Kenya Plant Health Inspectorate Services. (The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information is provided on quasi-fiscal activities</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information is presented on financial assets per se, however the Financial Statement 2009 shows movements (inflows and outflows) of financial assets in the disposal of government stocks.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information on non-financial assets is presented in budget documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Information on expenditure arrears (including payment of pending bills and contractual debt) is not presented in either the executive budget or any supporting documentation. However the information on expenditure arrears is published in Quarterly Economic and Budgetary Reviews and in the Controller and Auditor General's annual report. (The answer selected demonstrates deterioration in performance from the 2008 round of research)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Similar to comment on question 41.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Neither the budget nor the supporting budget documentations presents any information on future government liabilities.</p> <p><b><u>Peer Reviewer One Comment:</u></b>.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” The Medium Term Strategy Paper in the fiscal table shown as annex 1 shows the expected Government liabilities such as pensions, debt repayments, etc for the next two outer years.</p>	d

44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- a. All sources of donor assistance are identified individually.
- b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
- c. Less than two-thirds of sources of donor assistance are identified individually.
- d. No sources of donor assistance are identified individually.
- e. Not applicable/other (please comment).

Citation:

Republic of Kenya 2009/10 Development (Vol I & II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya

Budget Speech 2009/10 - Page 19-20 found at

[http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=87&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=87&Itemid=54)

Financial Statement 2009/10 pages 1

This document is currently not posted on the website but was posted on the website last year.

Comment:

Details of external funding are identified individually by donor type; whether they are grants or loans and whether they are for the benefit of a ministry, department or agency. Besides both the Financial statement and the budget speech provide aggregate estimates for both financial and in-kind donor assistance. However the choice of "b" is because not all the sources are identified, for instance, there is less transparency when it comes to commercial debt in relation to financing security contracts.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

b

45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

- a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on tax expenditures is not presented.
- e. Not applicable/other (please comment).

Citation:

Budget Speech 2009/10 - pages 21 para 96, pp23 para 108 and pp25 para 124 found at [http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=87&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=87&Itemid=54)

Comment:

The budget Speech cited above highlights key tax expenditures but some details are missing. For example, there was a proposal to remove the Sugar Development Levy on refined industrial sugar imported for use as raw materials for manufacturing goods. Besides, there is a proposal of a 150% investment allowance to any substantial investment in any satellite town around the major cities of Nairobi, Mombasa and Kisumu as a incentive to encourage dispersion of investment outside the 3 cities in Kenya.

C

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose response "c" because the information provided in the citation above is very limited.

**Government Comment:** Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"><li>a. All earmarked revenues are identified individually.</li><li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li><li>c. Less than two-thirds of earmarked revenues are identified individually.</li><li>d. No earmarked revenues are identified individually.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> Republic of Kenya 2009/10 Estimates of Revenue of Government of Kenya for year ending 30th June, 2010 page 2 This document is currently not posted on the website but was posted on the website last year.</p> <p><u>Comment:</u> Both the aggregate estimates of earmarked revenues such as the Petroleum Development Levy and the Road Maintenance Levy are highlighted in the Estimate of Revenue 2009/10.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya 2009/10 Estimates of Recurrent (Vol I, II &amp; III) and Development (Vol I &amp; II) Expenditure of the Government of Kenya for the year ending 30th June, 2010 found at the Government Printer, Nairobi, Kenya</p> <p><u>Comment:</u>  About 6.3% of the total budget for 2009/10 was allocated to the Ministry of State for Defense and the National Security for Intelligence Services</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <p>a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the link between the budget and the government's stated policy goals is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Budget Speech 2009/10 - Posted on the website on 12/06/09  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54</a></p> <p><u>Comment:</u>  The introductory part of the Budget Speech highlights information to some extent regarding the link between budget and government stated policy goals for the budget-year as covered in the chapters 2009/10 Budget framework and global economic crisis and the economy.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> In addition to the budget speech, the Medium Term Budget Strategy Paper presents a detailed discussion of how the budget is linked to policy.</p>	b

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
  - b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
  - c. Yes, some information is presented, but it lacks important details.
  - d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
  - e. Not applicable/other (please comment).

Citation:

Comment:

No information is presented regarding the link between the budget and supporting documents. However this information is presented to some extent in the Medium Term Budget Strategy Paper 2009/10-2011/12

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." The links between the budget and government policy are well articulated in the Budget Outlook Paper and the Medium Term Budget Strategy Paper.

b

50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- Non-financial data are presented for all programs.
  - Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
  - Non-financial data are presented for programs representing less than two-thirds of expenditure.
  - No non-financial data are presented.
  - Not applicable/other (please comment).

Citation:

Budget Speech 2009/10 - Posted on page 14 para56  
[http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=87&Itemid=54](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=87&Itemid=54)

Comment:

The paragraph cited mentions that 4200 nurses will be recruited from a proposed expenditure allocation of Ksh 655 million. This kind of non financial information is presented in the budget summary but in an inconsistent manner. However much of this information is presented in other documents known as MTEF sector reports, produced by sector as a guide for costing needs and aspirations but which are not really part of the executive budget or any supporting documents

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

C

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> <li>The non-financial data are very useful for assessing program performance.</li> <li>The non-financial data are mostly useful for assessing program performance.</li> <li>The non-financial data are somewhat useful for assessing program performance.</li> <li>No non-financial data are provided or they are not useful for assessing program performance.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Since only scant non financial data provided, it would not help much in assessing program performance until program based budgeting is fully entrenched so as to provide for non-financial data.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	C
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> <li>Performance indicators are presented for all programs.</li> <li>Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>No performance indicators are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Performance indications for expenditure programs are not presented in the executive budget or in any supporting budget documentation but it is presented in non-budget documents such as the MTEF sector reports</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” As mentioned in question 4, the Programme Based Budget book identifies key performance indicators for each programme.</p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Please refer to question 52. (The answer selected demonstrates deterioration in performance from the 2008 round of research)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." At the time of formulation all the programmes must be linked to the ministry/departmental vision and goals.</p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Performance indicators are often used in conjunction with performance targets but they are presented in non-budget documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p>	d

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Speech 2009/10 - Posted on page 16 para 66 <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54</a></p> <p><u>Comment:</u> There are a number of new pro-poor policies presented in the budget. A case in point is the proposed development of a national social protection policy that specifically targets vulnerable members of the society. Another example is that of the development of a targeted food subsidy to ensure food security with Ksh 1 billion earmarked for this. The information presented is more often than not both quantitative and qualitative, however it may not qualify as being extensive</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The Government has also identified a list of Core Poverty programmes which are monitored on a monthly basis (expenditure monitoring only) and whose budgets are protected from reductions.</p>	<p>b</p>
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<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.kra.go.ke/incometax/pdf/Incometaxact2008.pdf">http://www.kra.go.ke/incometax/pdf/Incometaxact2008.pdf</a>;  <a href="http://www.kra.go.ke/vat/pdf/VATAct2008.pdf">http://www.kra.go.ke/vat/pdf/VATAct2008.pdf</a>;  VAT Schedule and legal Notices -  <a href="http://www.kra.go.ke/vat/pdf/VATAct2004B.pdf">http://www.kra.go.ke/vat/pdf/VATAct2004B.pdf</a>  <a href="http://www.kra.go.ke/customs/pdf/EAC_2004.pdf">http://www.kra.go.ke/customs/pdf/EAC_2004.pdf</a></p> <p><u>Comment:</u>  Various legislations like the Finance Acts, Income tax Act, VAT Act and Customs Act provide a description of tax rate and/or fees schedule</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>c. Yes, some analysis is presented, but it lacks important details.</li> <li>d. No analysis on the distribution of the tax burden is presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information on the analysis of the distribution of the tax burden presented by the Executive.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information available to the public regarding conditions associated with assistance from IFIs.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with donor country assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information available to the public regarding conditions associated with assistance from donor countries.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it provides a summary that is very informative.</li> <li>Yes, it provides a summary that is somewhat informative.</li> <li>Yes, but the summary is not very informative.</li> <li>No, it does not provide a summary.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Budget Speech 2009/10 - Posted on the website on 12/06/09 <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54</a></p> <p><u>Comment:</u> The Budget Speech is presented by the Minister for Finance before parliament constitutionally on or before 20th June. This speech provides a summary of broad policy changes and the major tax and expenditure highlights for the prevailing fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish a simplified version of the budget that is user friendly to the citizen. The available versions of these have been driven by 2 key budget groups in Kenya, one is the institute of Economic Affairs "Citizen Alternative Budget" that is a compilation of budget submissions from various stakeholders and the other was an attempt of a "People's Budget 08/09" by Social Economic Rights Foundation.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comments on question 61</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Constitution of the Republic of Kenya-section 79  Official Secret Act  Freedom of Information Bill</p> <p><u>Comment:</u>  Currently there is a Freedom of Information Bill that went through the first reading in parliament around mid 2007. However its enactment will also necessitate revision of other related legislation such as the Official Secrets Act which could pose a threat to accessing information if they remain intact. This notwithstanding, Freedom of Expression is guaranteed in section 79 of Constitution and this includes "freedom to receive ideas and information without interference and freedom to communicate ideas and information without interference."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>C</p>
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64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Information can be obtained from ministry headquarters and/or from their district offices.

Comment:

The public is able to obtain highly disaggregated data on expenditure allocations on request. For instance, information on health allocations can be acquired from district health facilities, the Ministry headquarters and/or from district departmental heads. In the case of financial data on health, the district health officer and district development officers could provide this information. (The answer selected demonstrates an improvement in performance from the 2008 round of research).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

b

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Information can be obtained from ministry headquarters and/or from their district offices or from the Kenya National Bureau of Statistics.

Comment:

Just like in question 64, highly disaggregated non financial information is available to the public for programs representing at least two thirds of expenditure. (The answer selected demonstrates an improvement in performance from the 2008 round of research).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

b

## **Section Three: The Budget Process**

<b>The Budget Process</b>		
<b>Executive's Formulation of the Budget</b>		
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Section 100(1) of the Laws of Kenya: Constitution of the Republic of Kenya Printed and Published by Government Printers, Nairobi</p> <p><u>Comment:</u> The Finance minister is constitutionally mandated to present the budget in Parliament on or before 20th June of each financial year. However the exact date is also determined to some extent by a date that is agreeable to the now four out of the five East African Countries (EAC). This is to ensure minimal speculation on taxation proposal expectations. In this fiscal year, the date was announced three weeks prior to the budget presentation when Finance Ministers from the EAC member states met in Nairobi on 20th May and agreed that all Member State shall present their budget to their respective legislative assemblies on Thursday 11th June 2009.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>		C

67. Does the executive release to the public its timetable for preparation of 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 what ever 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).

Citation:

Budget Outlook Paper 2009 January Edition pp 28 found at [http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=61&Itemid=134](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=61&Itemid=134)

The 2009 Public Expenditure Review pp 65-67 (PER) and; End Term Review of the Economic Recovery Strategy, 2003-2007 (ERS) [http://www.planning.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=40&Itemid=53](http://www.planning.go.ke/index.php?option=com_docman&task=doc_details&gid=40&Itemid=53)

Comment:

A detailed timetable complete with activities, the entity responsible and the timeline is released to the public through the public expenditure reviews and through the BOPA 6 months before the Budget is presented in parliament. These two documents are available to the public through the internet links quoted above. However, regarding the deadline provided, they only provide the month without a specific date on some of activities.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a Treasury official in the Budget department</p> <p><u>Comment:</u> The Executive to a large extent adheres to the timetable for preparation of the budget, although for some of the preparation activities the timetable does not present the exact date but provides only the month. The release date is strictly adhered to. For instance, according to the revised budget calendar MTEF sector working groups were supposed to be launched in late August and indeed they were launched on 21st August.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Section 7 of the Republic of Kenya (19th, June 2009) Kenya Gazette Supplement No. 44 (Acts No. 5) Fiscal Management Act, 2009, available at the Government Printer, Nairobi</p> <p>Section 143 of Republic of Kenya National Assembly Standing Orders (2008) as Adopted by the National Assembly on the 10th December, 2008 During the Second Session of the Tenth Parliament available at the Government Printer, Nairobi</p> <p><u>Comment:</u> Following the enactment of the Fiscal Management Bill and implementation of the New Standing Orders, every year not later than 21st March, the Minister for Finance shall lay before the House a Budget Policy Statement Paper defining the broad budget framework. The Parliament Budget Committee shall in consultation with other departmental committees lay a report before parliament no later than 15th April. Therefore unlike in previous years, the above legislations provide for the executive to hold extensive consultations with members of the legislature.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> There is always a pre budget meeting between the Treasury and the Legislature (budget Committee) before the budget presentation.</p>	<p>d</p>
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70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

There are two existing mechanisms in the MTEF budget approach that provides for public participation in determining budget priorities. One of the avenues is through the MTEF sector working groups and public sector hearings. However there are a number of problems with the public sector hearings, including low awareness levels and the low extent of incorporation of participants' views into the budget. In addition the Treasury invites key public and private sector players around January to submit tax proposals for consideration by the Ministers and also invites the public to send their budget submissions directly by hand delivery or via email budget2009@treasury.go.ke

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

b

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Budget Outlook Paper 2009 January Edition  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134</a></p> <p><u>Comment:</u>  The Budget Outlook Paper (BOPA) is released 6 months in advance of the start of the budget year, usually at the beginning of July. The Medium Term Strategy paper updates the BOPA estimates in terms of available resources and establishes expenditure ceilings for ministries.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p><b>a</b></p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Budget Outlook Paper 2009 January Edition <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134</a></p> <p><u>Comment:</u> The BOPA provides elaborate information on recent economic development and both narrative and quantitative explanations for the fiscal outturn for the government. Additionally, the fiscal and macroeconomic outlook is analyzed to guide budgeting in the ensuing and medium term to detail indicative sector ceilings for individual line ministries in quantitative and qualitative terms.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Budget Outlook Paper 2009 January Edition  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134</a></p> <p><u>Comment:</u>  The BOPA describes in detail the government's policies and priorities by reviewing the fiscal outturn, the economic outlook and priorities as captured in the economic Blue print Vision 2030. This is the basis for guiding indicative budget estimates and overall budget macro-framework.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>The legislature receives the budget at least three months before the start of the budget year.</li> <li>The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>The legislature does not receive the budget before the start of the budget year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with an officer from Parliament Budget Office on 4th Sept.</p> <p><u>Comment:</u> Budget 2009/10 was presented in Parliament on 11th June 2009, about 20 days before the start of the budget year on 1st July. In practice, the legislature receives the Budget at least two parliamentary days before the actual tabling of the Budget Speech by the Minister for Finance which is constitutionally mandated on or before 20th June. The Speech which provides a summary on broad policy changes and the major tax and expenditure highlights is tabled together with other budget documents including the Finance Bill, Revenue Booklet, Provisional Collection of Taxes Order, Financial Statement, and the Statistical Annex to the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	C

<p>75. 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?</p> <ul style="list-style-type: none"> <li>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.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with an officer from the Parliament Budget Office on 4th Sept</p> <p>Section 180 of Republic of Kenya National Assembly Standing Orders (2008), available at Government Printer, Nairobi</p> <p><u>Comment:</u> According to the New Standing orders all legislative committee shall be open to the public except when the committee otherwise decides or when it is compiling a report. Therefore legislative committees are compelled to hold public hearings when they deem it fit where they can summon the executive to shed light on the macroeconomic framework, for instance the Budget committee would apply in this case.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with an officer from Parliament Budget Office on 4th Sept</p> <p>Section 180 of Republic of Kenya National Assembly Standing Orders (2008), available at Government Printer, Nairobi</p> <p><u>Comment:</u> Same comment as in question 75. Following the parliamentary reforms from the new standing orders for parliament, this is an adjustment of the previous answer following reassessment of OBI 2008. For instance the Finance, Trade and Tourism committee could summon Treasury to explain for instance appropriations in the Ministry of Finance</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with officer from Parliament Budget Office on 4th Sept</p> <p><u>Comment:</u> Members of the public for instance the Kenya Association of Manufacturers participate in hearings with legislative committee such as the Finance, Planning and Trade committee, or an association of Sugarcane farmers gives testimony to the legislative committee on Agriculture on the Ministry of Agriculture. This is an improvement from the OBI 2008 survey</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya National Assembly Standing Orders (2008), available at Government Printer, Nairobi</p> <p><u>Comment:</u>  Legislative committee reports remain the property of the respective committee until it is tabled in parliament and consequently can be released to the public. Besides, the report contains an addendum of all the written testimonies presented. Public hearings are not broadcasted live but they are usually mentioned in both electronic and print media. For example, there was a meeting held in the western part of Kenya between the Agriculture parliament departmental committee members and a number of sugar cane farmers regarding some of the challenges the farmers face and their petition for protection laws from external competition. This is an improvement from the OBI 2008 survey.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Interview with officer from Parliament Budget Office on 4th Sept</p> <p><u>Comment:</u> The relevant legislative committee (in this case the Defense and Foreign Relations Departmental Committee) is provided with extensive information on all spending on secret items upon oath to safeguard the information so received.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Section 48 of the Constitution of Kenya found at Government Printers, Nairobi

Comment:

The above constitutional provision limits the legislature's budget amendment powers in that the Legislature cannot propose new charges to the Consolidated Fund, and neither can it propose new taxations. It can only propose nominal reductions of specific items either by expenditure or tax measures as a sanction of non-performance by line ministries. For instance the current 10th parliament reduced the travelling budget line for the Attorney General Office.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

C

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Appropriation Bill 2009/10, Government Printer, Nairobi</p> <p><u>Comment:</u> The most detail provided in the Appropriation Bill includes departmental and some programmes estimates for both recurrent and development expenditure as programme based budgeting has not been fully entrenched. This is a downgrade from the previous answer given in the OBI 2008 survey.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>a. In-year reports on actual expenditure are released at least every month.</li> <li>b. In-year reports on actual expenditure are released at least every quarter.</li> <li>c. In-year reports on actual expenditure are released at least semi-annually.</li> <li>d. In-year reports on actual expenditure are not released.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p><u>Comment:</u>  In-year reports on actual expenditures are released on a quarterly basis. They contain only elaborate expenditure classifications by administrative units and to some extent by economic classification. There is no information on actual expenditure that is organized by functional classification.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p><b>b</b></p>

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports cover all expenditures.</li> <li>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>d. No in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p><u>Comment:</u>  The only expenditure classification covered in detail is by administrative unit and to some extent by economic classification on debt servicing, wages and salaries, operation and maintenance, pending bills and so on.</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "a." Yes in-year reports cover all expenditures including functional expenditures plus transfers to state corporations</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain the consistency of the data across the countries.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." The in year reports report the performance of the entire budget as presented to the legislature.</p>	<p>C</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"><li>a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li><li>b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li><li>c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li><li>d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter pp14-15 <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p><u>Comment:</u> Actual expenditure classified by administrative unit contains only departmental totals.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	C
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85. Do the in-year reports released to the public compare actual year-to-date expenditure 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 all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter pp14-15

[http://www.treasury.go.ke/index.php?option=com\\_docman&task=doc\\_details&gid=65&Itemid=133](http://www.treasury.go.ke/index.php?option=com_docman&task=doc_details&gid=65&Itemid=133)

Comment:

The in-year reports compare actual year-to-date expenditure with the original estimates for that period. Similarly they compares actual year-to-date expenditure classified by function with original estimates for that period and for the same period in the previous year as reflected on page 9

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter pp10-11  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." Beginning in 2008/09 the Treasury publishes actual revenue receipts in the official Kenya gazette.</p>	<p><b>b</b></p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter  Tables 1 and 2 pp 9-10 respectively  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p>Central Bank of Kenya Monthly Economic Reviews from January 2009 - April 2009 <a href="http://www.centralbank.go.ke/publications/default.aspx">http://www.centralbank.go.ke/publications/default.aspx</a></p> <p><u>Comment:</u>  The quarterly economic and budgetary review captures all sources of actual revenue collected including various sources of ordinary revenue such as import duty, excise duty, income tax VAT and the like, appropriations in aid (user charges) as well as external grants.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter  Tables 1 and 2 pp 9-10 respectively  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p><u>Comment:</u>  Comparison is provided for actual year-to-date revenue collections with that of the original estimates for the same period in the previous year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p><b>a</b></p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter pp 16-18  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p><u>Comment:</u>  Both details for actual domestic and external borrowing are released at least every quarter.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information related to the composition of government debt is presented.</li> <li>Yes, key additional information is presented, but some details are excluded.</li> <li>Yes, some additional information is presented, but it lacks important details.</li> <li>No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter pp 19-24  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p><u>Comment:</u>  The information presented is for the stock of domestic debt by types of lender and by domestic debt instruments such as Treasury Bills, while external debt servicing is broken down by principal and interest rates by category of bilateral and multilateral donors. However there is no information on maturity profile of the debt and the currency denomination of the debt.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p><u>Comment:</u>  More often than not these reports are released within two months and it is only in rare situations that they are released just slightly after 2 months but within 3 months.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
- b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive does not produce a mid-year report although a discussion with one or two of its officers reveals that there is a report for internal use

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Quarterly Economic and Budgetary Review 2008/09 for 2nd quarter is a review of the implementation performance of fiscal and macro aggregates for the half year period and it does qualify as a mid-year report.

d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on Question 92</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> See the amended comments under Q92.</p>	<p>d</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on Question 92</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c." The mid-year review includes expenditures by ministries (or functional totals) in comparison with programme targets. It also includes explanations for any observed deviations.</p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on Question 92</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> See amended comments under Q92.</p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Constitution of Kenya Section 100(3) allows the executive to incur expenditure in excess of the budgeted amount without providing for any vetting mechanism upfront.</p> <p><u>Comment:</u> Supplementary estimates or a revised budget prepared by the executive showing the sums required or spent shall be laid before parliament- either seeking additional funds (for instance due to an unforeseen events) or to obtain authority on reallocations of existing funds between administrative units. However approval of reallocations of expenditure is ex-post.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

From various print and electronic media in Kenya

Republic of Kenya Report of the C&AG on the Appropriations Accounts, other public accounts and the Accounts of the Funds of the RoK 2007/08. See C&AG observations paras 28 on pp 9, par 127 on pp 28, pp 126-127 found at [http://www.kenao.go.ke/Reports\\_CG/REPORT%202007-2008.pdf](http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf)

Comment:

There are two cases of procurement irregularities over the past year, which are however still under investigation. The most recent one reported by all the leading newspapers in Kenya around May-June 2009 was a Kshs 6 billion questionable tender to upgrade the Nairobi-Mombasa pipeline that led to the sacking of the Kenya Pipeline Corporation's ten senior managers and an investigation of the entire Board.

The other procurement scam reported in August 2008, involved the Kenya Tourism Board's use of Ksh 64 million . This use of funds was based on a claim that about Kshs 20million was expended to pay for the Kenyan president's trip to Masai Mara in his promotion of tourism after the slump caused by the post election crisis and that another Kshs 35 million was expended for a single sourced company's for out-door advertising.

Further cases are mentioned in the C&AG report as cited above.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

C

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"><li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li><li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li><li>c. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> Constitution of Kenya, Section 100(3)</p> <p><u>Comment:</u> Sections 100(3b) of the Constitution of Kenya allows the government to incur expenditure in excess of the authorized amount or for a purpose to which no amount had budgeted. No parliamentary approval is required upfront and the approval is provided after the funds have been appropriated.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Budget Speech 2009/10 - pages 18 found at <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54</a></p> <p><u>Comment:</u> The Supplementary Estimates 2008/09 reflected a net increase of Ksh 0.722 billion for the recurrent budget and an increase of Ksh 0.89 billion for recurrent Appropriations in Aid. The development budget reflected a net reduction of Kshs of 1.8 billion and an increase of Ksh 8.96 billion for development Appropriations in Aid. The net effect was Kshs 8.8 billion that accounted for 1.2% of original budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Constitution of the Republic of Kenya Section 102</p> <p><u>Comment:</u> The contingency fund was established under Section 102 of the Constitution to finance any unforeseen emergencies during the course of the year where ministries under the authority of the Minister for Finance can withdraw up to Ksh 2 billion. However the amount expended is supposed to be reimbursed before the end of fiscal year through a supplementary budget. Therefore expenditure of contingency funds is approved after funds are expended but before the end of the fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The fourth quarter report of the Economic and Budgetary Review report discusses the year-end performance of the budget with provisional actual numbers.</p>	d
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> <li>Yes, all data on actual outcomes have been audited.</li> <li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>Less than two-thirds of the data on actual outcomes have been audited.</li> <li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> No, the data in the end year report are not audited.</p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "b." An explanation of variations in expenditure levels is provided in table 4 of the Quarterly Economic and Budgetary Review Report.</p>	<p>d</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"><li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li><li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li><li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li><li>d. No explanation of the differences is provided, or such a report is not released.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "b." Expenditures are presented in the year-end report for the departmental level (functional totals) in table 4 of the Quarterly Economic and Budgetary Review report. Some disaggregated expenditure is also included such as salaries and wages, drought related expenditures, and others shown in table 3 of the same report.</p>	d
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "b." The year-end report offers broad explanations on variations between the enacted levels and the actual outcomes.</p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The year-end report does not present information or explanation for non-financial data.</p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c." The year-end report has information on targets and actual comparisons.</p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The year-end report has information on core poverty programs intended to make critical impact in the life of Kenyans in general, and comparisons between the enacted program expenditures and the actual outcomes are made.</p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Report not available, refer to Table 1 pp 5 of this survey</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Public Audit Act of 2003 found at Government Printers, Nairobi</p> <p>Republic of Kenya Report of the C&amp;AG on the Appropriations Accounts, other public accounts and the Accounts of the Funds of the RoK 2007/08 found at <a href="http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf">http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf</a></p> <p><u>Comment:</u> According to the Public Audit Act 2003, the Controller and Auditor-General are legally required to submit the audited report of public accounts to the Minister of Finance no later than 6 months after the end of the fiscal year. In practice there is a time lag and the report is released within 24 months. The latest audit report is for 2007/08.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	C

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya Report of the C&amp;AG on the Appropriations Accounts, other public accounts and the Accounts of the Funds of the RoK 2007/08 found at <a href="http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf">http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf</a></p> <p><u>Comment:</u>  The final audit report is released two years after the end of the fiscal year as has been the case in the last 3-4 years. Hence the assumption is that all the expenditures have been audited. (The practice is similar to that in the previous period, but researcher reassessment has led to a change in response)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Republic of Kenya Report of the C&amp;AG on the Appropriation Accounts, other public accounts and the Accounts of the Fund of Kenya 2007/07  <a href="http://www.kenao.go.ke/Reports_CG/summary%202007_2008.pdf">http://www.kenao.go.ke/Reports_CG/summary%202007_2008.pdf</a></p> <p>Summary of Audit report  <a href="http://www.kenao.go.ke/Reports_CG/summary%202007_2008.pdf">http://www.kenao.go.ke/Reports_CG/summary%202007_2008.pdf</a></p> <p><u>Comment:</u>  The annual audit report has a summary that is separate from the main report</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The correct response is "a." All funds are accounted for including the Constituency Development Fund, Road Maintenance Levy and Local Authority transfer funds.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 105 of the Constitution of Kenya Exchequer and Audit Act (412)</p> <p><u>Comment:</u> The Controller &amp; Auditor General office enjoys security of tenure and institutional and operational independence and it has an independent Board of Directors. Although C&amp;AG is appointed by the Executive s/he cannot be removed from office without the approval of parliament. These developments followed the enactment of the Kenya National Audit Act 2003.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"><li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li><li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li><li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li><li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u> SAI only audits all funds included in the annual budget presentation and which are provided for in the Constitution of the Republic of Kenya. Therefore if there are extra budgetary funds, these are not audited.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Section 105(2) of the Constitution of the Republic of Kenya</p> <p><u>Comment:</u> KENAO's legal mandate does not limit its scope in undertaking audit as C&amp;AG has the powers to audit and report on all public accounts of the Government of Kenya, the accounts of all courts and commissions and the accounts of the Clerk of national Assembly so long as they are drawn from the Consolidated Fund.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Public Audit Act 2003</p> <p><a href="http://www.kenao.go.ke/about%20us.html">http://www.kenao.go.ke/about%20us.html</a></p> <p><u>Comment:</u> The Act cited above established the KENYA NATIONAL AUDIT COMMISSION (KENAC) which amongst its other duties approves the budget of KENAO and determines the remuneration and other terms of appointment of staff of KENAO. However sufficiency of funding level may vary.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> KENAO website - <a href="http://www.kenao.go.ke/about%20us.html">http://www.kenao.go.ke/about%20us.html</a></p> <p><u>Comment:</u> The Kenya National Audit Commission has a staff capacity of 915 (722 Auditors and Examiners and 193 Administrative and Support Staff). The members of staff are deployed in five departments, namely; Finance, Administration and Human Resource, Central Government, State Corporations, Local Authorities, and Specialized Audits.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Telephone interview with Human Resource manager, KENAO on 8th Sept.

Comment:

The SAI does not provide any forum for public input to receive complaints or suggestions to assist it in determining its audit programs as these drawn by auditors themselves. If there are complaints regarding misuse of public funds, more often than not these will be captured in the report. Since the report is reviewed by parliament who are the representatives of the public, then in a way the public is heard. Similarly, if there are complaints on for instance prosecutions these can be forwarded to other institutions like the Kenya Anti Corruption Commission since SAI does not have prosecution powers.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Sections 187-189 of the Republic of Kenya National Assembly Standing Orders (2008) found at government printer, Nairobi</p> <p><u>Comment:</u> Upon receipt of the KENAO audit report, parliament refers the reports, statement and accounts to watchdog committees. These committees include the Public Accounts Committee (PAC) that examines accounts of ministries, departments and law courts; the Public Investment Committee (PIC) that monitors operations of state owned corporations and statutory agencies; and the newly created Local Authorities and Funds Accounts Committee that examines accounts of local authorities.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p><b>a</b></p>
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<p>121. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Memorandum on the implementation of the Public Accounts Committee (PAC) and Public Investments Committee (PIC) reports is available at the Government Printer, Nairobi</p> <p><u>Comment:</u> The executive publishes the above cited report on the implementation status of PAC and PIC which does not include follow-ups on all recommendations.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  There is no report produced by either KENAO or the legislature regarding actions taken by the executive to address audit recommendations. This is the reason why the new Kenya National Assembly Standing Orders have provided for the creation of a select committee to be known as the Implementation Committee, whose mandate is to scrutinize the resolutions of the Legislature, whether or not they have been implemented, and if so the extent of implementation and the time taken.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Telephone interview with the head of the Research Department of Kenya National Assembly on 10th September</p> <p><u>Comment:</u> Annual accounts for all security details including defense and intelligence services are audited annually and their audit report shared with the parliament watchdog committee, the Public Accounts Committee, for scrutiny. However it was not clear from the interviewee the extent of the information provided and hence will have to go with answer "b" that some details are excluded.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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## Government Comments: Section One

**Table 1. Budget Year of Documents Used in Completing the Questionnaire**

**Government Comment:** As has been mentioned earlier the document mentioned as in year report is the Quarterly Economic and Budgetary Review report which is produced in quarters. If this document qualifies as an in year report then it should also qualify as mid-year report (second quarter) and end-year report (fourth quarter).

The Treasury also publishes monthly actual revenue receipts in the official Kenya Gazette in line with the requirements of the Financial Management Act.

**Table 2. Key Budget Documents Used: Full Titles and Internet Links**

*Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.*

*If an Internet link is not available for the document, please indicate one of these three answers: "Not Produced," "Produced but Not Available to the Public," "Publicly Available, but Not on the Internet."*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Republic of Kenya (January 2009) Budget Outlook Paper 2009/10-2011/12. Nairobi: Office of the Deputy Prime Minister and Ministry of Finance - released to the public in January 2009  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=61&amp;Itemid=134</a></p>
Budget Summary	<p>Budget Speech 2009/10 - Posted on the website on 12/06/09  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=87&amp;Itemid=54</a></p>
Executive's Budget Proposal	<p>Publicly Available, but Not on the Internet:                      -Appropriation Bill 2009/10 and detailed in the Republic of Kenya 2009/2010 Estimates of Recurrent (vol I-III) and Development Expenditure (Vol I&amp;II) 2009/10 of the Government of Kenya for the Year Ending 30th June 2009 Publicly available at Government Printers two weeks after 11th June 2009</p> <p>-Republic of Kenya (2009) Financial Statement for the Fiscal Year 2009/2010 (1st July- 30th June) Publicly available at Government Printers a week after 11th June 2009                      NOTE: Both documents were available on the Internet in the past, including last year.</p>

Budget Document One in Support of the Executive's Budget Proposal	<p>Republic of Kenya (2009) 2009/2010 Estimates of Revenue of the Government of Kenya For the Year Ending 30th June, 2010 Publicly Available, but Not on the Internet. Publicly available at Government Printers a week after 11th June 2009. NOTE: Document was available on the Internet in the past, including last year.</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Finance Bill 2009 - posted on the website on 12/06/09 <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=78&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=78&amp;Itemid=54</a></p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Republic of Kenya (June 2009) The Medium Term Budget Strategy Paper 2009/10 - 2011/12. Nairobi: Office of the Deputy Prime Minister and Ministry of Finance - Released to the public on 11/06/09 <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=78&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=78&amp;Itemid=54</a></p> <p>Republic of Kenya (2009) Statistical Annex to the Budget Speech for the Fiscal Year 2009/2010 - posted on the Treasury website on 12/06/09 <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=90&amp;Itemid=54</a></p>
Citizens Budget	Not Produced
Enacted Budget	<p>Republic of Kenya (16th December 2008) Kenya Gazette Supplement No.88 (Acts No. 7) Appropriation Act, 2008 and Republic of Kenya (19th December, 2008) Kenya Gazette Supplement No. 90 (Acts No. 8) The Finance Act, 2008 Publicly Available, but Not on the Internet. Publicly Available from Government Printers, Nairobi.</p>
In-Year Reports	<p>Quarterly Economic and Budgetary Review 2008/09 for 3rd quarter <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133">http://www.treasury.go.ke/index.php?option=com_docman&amp;task=doc_details&amp;gid=65&amp;Itemid=133</a></p> <p>Central Bank of Kenya Monthly Economic Reviews from January 2009 - April 2009 <a href="http://www.centralbank.go.ke/publications/default.aspx">http://www.centralbank.go.ke/publications/default.aspx</a></p>
Mid-Year Review	<p>Produced but Not Available to the Public</p> <p><b>Government Comment:</b> Shouldn't the second quarter Quarterly Economic and Budgetary Review be the Mid-Year report?</p>

Year-End Report	<p>Not Produced.</p> <p><b>Government Comment:</b> The same as above the end year report is the fourth quarter QEBR</p>
Audit Report	<p>Republic of Kenya Report of the Controller and Auditor General on the Appropriation Accounts, Other Public Accounts and the Accounts of the Fund of Kenya 2007/08.</p> <p>For both the summary and full versions which are available on KENAO website respectively at <a href="http://www.kenao.go.ke/Reports_CG/summary%202007_2008.pdf">http://www.kenao.go.ke/Reports_CG/summary%202007_2008.pdf</a> and <a href="http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf">http://www.kenao.go.ke/Reports_CG/REPORT%202007-2008.pdf</a></p>
Other Documents	<p>MTEF Sector Reports 2009  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;ask=cat_view&amp;Itemid=54&amp;gid=66&amp;orderby=dmdate_published&amp;ascdesc=DESC">http://www.treasury.go.ke/index.php?option=com_docman&amp;ask=cat_view&amp;Itemid=54&amp;gid=66&amp;orderby=dmdate_published&amp;ascdesc=DESC</a></p> <p>The Annual Debt Management Report 2007/08 released on May 2009  <a href="http://www.treasury.go.ke/index.php?option=com_docman&amp;ask=doc_details&amp;gid=88&amp;Itemid=54">http://www.treasury.go.ke/index.php?option=com_docman&amp;ask=doc_details&amp;gid=88&amp;Itemid=54</a></p> <p>Kenya Vision 2030 First Medium Term Plan (2008 - 2012)</p> <p>Economic Survey 2009  <a href="http://www.planning.go.ke/index.php?option=com_docman&amp;ask=doc_view&amp;gid=38&amp;tmpl=component&amp;format=raw&amp;Itemid=53">http://www.planning.go.ke/index.php?option=com_docman&amp;ask=doc_view&amp;gid=38&amp;tmpl=component&amp;format=raw&amp;Itemid=53</a></p> <p>The 2009 Public Expenditure Review (PER) and; End Term Review of the Economic Recovery Strategy, 2003-2007 (ERS)  <a href="http://www.planning.go.ke/index.php?option=com_docman&amp;ask=doc_details&amp;gid=40&amp;Itemid=53">http://www.planning.go.ke/index.php?option=com_docman&amp;ask=doc_details&amp;gid=40&amp;Itemid=53</a></p>

<p>Relevant Ministries &amp; Departments</p>	<p>Ministry of Finance (MoF)  <a href="http://www.treasury.go.ke">http://www.treasury.go.ke</a></p> <p>Ministry of Planning and National Development  <a href="http://www.planning.go.ke">http://www.planning.go.ke</a></p> <p>Kenya Revenue Authority (KRA)  <a href="http://www.kra.go.ke/">http://www.kra.go.ke/</a></p> <p>Central Bank of Kenya (CBK)  <a href="http://www.centralbank.go.ke/">http://www.centralbank.go.ke/</a></p> <p>Kenya National Bureau of Statistics  <a href="http://www.knbs.go.ke">www.knbs.go.ke</a></p> <p>Kenya National Audit Office (KENAO)  <a href="http://www.kenao.go.ke">www.kenao.go.ke</a></p>
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**Government Comment:** The programme based budget book which published after presentation of the budget to the National Assembly should be considered as part of the budget support document and will qualify our answers for question 4.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
<b><i>For the following reports, place a "Yes" in the appropriate row below to indicate if the report is:</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes	Yes	
C. Produced and available to the public, but only on request	Yes				Yes
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	<b>GC:</b> Yes	<b>GC:</b> Yes	
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	Yes	NA <b>GC:</b> Yes	NA <b>GC:</b> Yes	No
2. Advance notification of release sent to users, media	No	Yes	NA	NA	No
3. Released to public same day as official release to media	No	Yes	NA	NA	Yes
4. Available on the Internet free of charge	No	Yes	NA <b>GC:</b> Yes	NA <b>GC:</b> Yes	No
5. Free print copies available, limited distribution	No	No <b>GC:</b> Yes	NA <b>GC:</b> Yes	NA <b>GC:</b> Yes	No
6. Free print copies available, mass distribution	No	Yes	NA	NA	No
7. Readily available outside capital/big cities <sup>+</sup>	No	Yes	NA <b>GC:</b> Yes	NA <b>GC:</b> Yes	No
8. Written in more than one language	No	No	NA <b>GC:</b> No	NA <b>GC:</b> No	No
9. News conference is held to discuss release	No	No	NA <b>GC:</b> No	NA <b>GC:</b> No	No

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Government Comment:** The Quarterly Economic and Budgetary Review Report is produced every quarter and therefore the second quarter report qualifies to be Mid-year report while the fourth quarter version as year-end report. All are available in the internet and also distributed all universities in Kenya selected research institutions and all government departments.