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County Budgets and What they Say About Equity in Allocations

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Key Findings

- Counties do not provide information in their budget documents that show how budget allocation address issues of equity. This was observed even where there are existing legislative policy reforms in the county that are meant to address equity. A good example is the Elgeyo Marakwet county, which has an existing legislative framework for the ward-level distribution of resources.

- The study further identified that some evaluated counties have a high number of marginalized areas according to the Commission on Revenue Allocation's second marginalization policy. However, even these counties" budgets do not provide details of mechanisms meant to address marginalization in these areas mentioned in the policy.

- The survey found that none of the five counties provided information on equity in revenue collection, even though the counties provided detailed information on revenue sources.

- From the findings, the citizens cannot explicitly tell whether their counties utilize the available data in a way that appreciates the need to address the inequities within their counties.

- The findings show that all the counties evaluated generally do not analyze the outcomes on the recurrent budget that should address the equity issues. They do not give any information on what has been achieved in terms of equity. This is also relevant in reporting achievement for recurrent expenditure distribution to ensure equity.

- Implementation reports do not explain how executed budgets have impacted the services and inequalities. The study found that budget documents, especially at the implementation stage, have no analysis of which groups of their citizens benefit from different programmes and how completing development projects reduces inequalities based on clear baselines and indicators.

Introduction

The comprehensive poverty report by the Kenya National Bureau of Statistics 2020 shows that 23.4 million (53 percent) Kenyans are multidimensionally poor, deprived of the realization of at least three basic needs, services, and rights[1]. This means there are many households that do not have access to basic services such as water and health care and are heavily dependent on the government to get such services. Therefore, cunty governments have to make deliberate efforts to allocate resources in a manner that helps target regions and populations that have the most need. Clearly highlighting this information in their budgets will help show a legitimate effort to deal with inequalities and the impact such commitment has on the population. For example, in 2013, about 80 percent of Narok's county population lacked access to improved sources of water, but this has improved. According to census 2019, improved water access is at 52 percent. If the county does not capture such shifts in their budgets and implementation reports, then how will citizens know that things are changing and the budget is helping reduce inequalities?

The Constitution of Kenya 2010, Article 201 (b) provides equity as a key principle of public finance in Kenya. The key objective of this framing in the law was to ensure that budgets at the national and county level are reflective and responsive to the needs of poor and marginalized people and areas. This was a key reason why Kenya adopted a decentralized form of governance. The structure is meant to ensure there is a sub-national executive that can formulate budgets, an assembly that approves and represents the people, and an electoral process that allows the citizens to choose the people who play these roles and can be held accountable through elections and other processes. Therefore, through devolution, key budget decisions now lie in the hands of county officials and citizens, who should ensure they use the budgets to reduce inequalities in access to basic services. However, the responsibility to deal with inequalities is not left to county governments alone. The Constitution also gives the Commission on Revenue Allocation the responsibility to develop a marginalization policy to guide the use of the Equalization Fund. Second, CRA is also given powers to periodically formulate and recommend mechanisms that ensure equitable distribution of resources among Kenya's 47 counties. The latest version of the marginalization policy disaggregated the units of measurement below the county level, and therefore, county governments can use the data to address marginalization.[2]

Kenyan PFM law Act 102 (g) goes a long way in describing how 'counties' principles of planning and development facilitation in a county shall promote the pursuit of equity in resource allocation within the county. Importantly, it is perceived that the county would respond to 'citizens' needs, and they would be involved in deciding how their budgets should look into the existing equity issues that the national government could not tackle pre-devolution.

Every year, the IBP Kenya has carried out the equity week that creates platforms for governments and CSOs to reflect on equity progress, from identifying marginalization issues to budget mobilizations and distribution of resources in intra-counties. Some of the challenges pinpointed in equity week 2019 result from the unbalanced distribution of resources within counties that disadvantaged the poor, vulnerable, and marginalized groups identified explicitly in the health sector. It was also noted that even where the resources on water and health could be available, there were issues of accessibility due to poor road networks undermining equity.

This paper focused on the part played by the county governments and whether their key budget documents provide information on how they are dealing with inequalities. Even in cases where there may be gaps in the information, this analysis will explore options that counties can use to present information that shows the investments in services through budgets is equitable. In this research, we are making a connection between transparency and equitable budgeting. We look at equitable spending and revenue collection, providing a way for counties to fight inequalities.

[1] Social dimensions including the levels of access to education, clean water and sanitation are important in assessing people's quality of life.

[2] https://cra.go.ke/download/cra-second-policy-for-identifying-marginalised-areas-and-sharing-of-the-equalization-fund/

Study Approach and the Focus of this Research

This study unpacks challenges in the information available in the budget documents related to the equity process in counties. The modular piece focused on five counties: West Pokot, Kilifi, Elgeyo Marakwet, Nyeri, and Kakamega, which published the Approved Programme Based Budgets in FY 2019/20 and County Budget Review and Outlook Paper or implementation reports.

This study was wholly based on a desktop review that utilized the available secondary sources of information that includes the following listed sources:

1. Constitution of Kenya 2010, Public Finance Management Act, 2012 and Regulations
2. Counties Equitable Development Acts such as Ward Development Fund Acts, where applicable
3. Commission on Revenue Allocation 2nd Marginalization policy
4. Budget Estimates, Approved Programme Based Budgets, and Supplementary Budgets, where applicable
5. Quarterly Budget Implementation Reports and County Budget Review and Outlook Papers
6. Kenya National Bureau of Statistics data such as Distribution by socio-economic characteristics

This modular research further focused on the information that 'counties' budget documents should provide on how they are dealing with inequalities using four key questions as outlined in the table below:

	Four Key Questions to Better understand the Level of Information on Equity In-depth
1	The availability of legal frameworks that counties have put in place focuses on how resources are distributed, e.g., Elgeyo Marakwet County Equitable Development Fund Act 2015. How do counties with no legal structures deal with equity issues? How are counties considering the existence of CRA 2nd marginalization policy and the widely accepted equity principles in their budget documents?
2	Is there information on equitable collection and distribution of resources, i.e. the information on equity on revenue collection for both estimates and actuals; also, information pointing to intended and actual beneficiaries on the distribution of resources?
3	Do budget documents have information that can enable citizens to tell how equity is upheld in the implementation of budgets, and how do budget adjustments affect equity based on the reallocations in terms of geographical shifts? The budget changes have been known to interfere with budget allocations leading to a shift in priorities due to reallocations, thus interfering with efficiency in service delivery. The survey looks at the justification behind the completion and incompletion of capital projects based on the geographical locations and the beneficiaries.
4	Budget documents usually present recurrent and development budgets, but this question focuses on what kind of information is provided on the recurrent budget that points us to equity? i.e., operations and maintenance costs have always been pointed out as a root cause of service delivery changes, leading us to determine whether the counties have provided a budget for fieldwork on proposed projects and the existing ones?

Methodology

This research analyzed how budget documents present information that addresses issues on equity or, better still, approaches that ensure budgets are equitable based on the above-mentioned questions. We reviewed documents across a period of five years to fully understand the state of equity information over time. For example, the PBBs specifically on water sector(s) in five counties were checked on the kind of information they provide on water issues on equity across multi-years. So, can we tell the distribution of access to water by beneficiaries, and at the implementation and evaluation stages, can we make a case on how this information is provided?

This study focuses on two sectors: one is the water department/ sector, which is capital intensive, and the second is the health sector, which is a recurrent heavy sector. These two sectors form some of the most devolved functions of government to counties and they also receive priority in the overall allocation of county budgetary allocations.

Furthermore, IBP 'Kenya's county partners and budget facilitators spread across 36 counties and other local organizations would find this work beneficial, especially in further steering equity and budget transparency work. However, this type of analysis can be done in other sectors such as education, agriculture among others.

The selection of the five counties followed the criteria provided below:

- Marginalization policy - According to the 2nd Marginalization policy (CRA), three selected counties in this study have marginalized areas.
- Policies developed by counties - For example, Ward Equitable Development Fund.
- Regional representativeness - the five case counties are distributed in five regional economic blocs North Rift, Jumuia za Pwani, Lake Region Economic bloc, Mt. Kenya, and Aberdares
- Counties with certain key budget documents to analyze equity issues - Further, the selection is based on the availability of budget documents -Programme Based Budget, Quarterly Budget Implementation Reports, and County Budget Review and Outlook Papers.
- Counties with active equity work supported by IBP Kenya - IBP Kenya has active partners in all the counties selected. Therefore, the findings of this study will aim to support their advocacy for better equity with the budget champions on issues that matter to them in their counties. These partners also work within regional hubs and therefore, their learning can also benefit a broader set of partners.

The Five Counties focused on by the study:

	County	Budget Documents Available	No. of Marginalized Areas
1	West Pokot	PBB 2019/20, CBROP 2020 and 4th CQBIR	149
2	Kilifi	PBB 2019/20, CBROP 2020 and 4th CQBIR	78
3	Elgeyo Marakwet	PBB 2019/20, CBROP 2020 and 4th CQBIR	11
4	Nyeri	PBB 2019/20, CBROP 2020 and 4th CQBIR	0
5	Kakamega	PBB 2019/20	0

Source: 2nd Marginalization Policy by the Commission on Revenue Allocation

For a number of years, IBP Kenya has been working to improve the public understanding of how public budgets can help fight inequalities through deliberations dubbed equity week. The forums aimed to empower citizens to participate in budgets and push for more equitable practices in their counties. Additionally, we find this important by expanding the equity conversations to the actual people who have the right to enjoy their Counties' improved services. This study will prove useful:

- The CSOs working in service delivery at the county level- Understanding challenges and inequity is directly pegged to delivery units with their targets and actual achievements.
- Give useful pointers on what can be measured in the CBTS on equity- As an advancement of the County Budget Transparency Survey, this study intended to provide better ways to measure equity in counties.
- Capacity building for county government officials on the matter of distribution of resources for equitable outcomes and impact.
- Provide evidence to engage with policy conversations at the national level on the DOR process, CRA formula, Marginalization policy, and even data collection policies by KNBS.

The Findings, In-depth Analysis, and Recommendations

Findings from Elgeyo Marakwet County

Key budget documents evaluated: Programme Based Budget FY 2019/20, County Budget Review and Outlook Paper 2019 and 4th County Quarterly Budget Implementation Report 2019/20

Elgeyo Marakwet	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2019 and 2020	4th Quarter County Budget Implementation Report 2019/20
Legal framework reference	Mentions that the equitable development act 2015 will be used for public participation based on the development funds for each ward.	In the CBROP 2019 (pg. 16), the equitable development act 2015 mentions what will guide resource allocation over the medium term – 2019/20 to 2021/22.	No mention of the legal framework in the report. We cannot tell whether the equitable development act guides both allocation and implementation.
Location of development projects	The PBB does not show how resources were distributed at the ward level based on the equitable development act.	CBROP 2019 does not have any information on the location for development projects and their completion.	An excellent breakdown of the location of development projects would analyze how resources were distributed in each sector and across the county.
Equity in recurrent expenditure	No analysis on how recurrent expenditure is utilized for equitable outcomes	No analysis on how recurrent expenditure is utilized for equitable outcomes	Recurrent expenditure not provided in the implementation report
Beneficiaries, targets, and indicators	Beneficiaries targets are provided (pg.79), but there is no provision on the spread of the beneficiaries; for example, on page 81 of the PBB, the county plan to establish 37 functional community health units but cannot tell their distribution in the county and? One of the programs (pg. 81) is to improve equitable coverage and utilization of health services - it is unclear how equity is adhered to.[4]	CBROP 2019 provides no information on the beneficiaries for the budget that was implemented 2018/19. There is aggregate information focused on financials with no evaluation of how resources were ultimately distributed and whether the county is achieving equity and who benefited in the distribution of resources.	There is no information on actual beneficiaries of the completed projects (especially for projects with 100 per cent completion or implementation). This should guide citizens on the reach of services.
Equity in revenue collection (actual and estimates)	No mention of equitable revenue collection in the Programme-Based Budget.	No mention of how resources were collected equitably – for example, geographical burden and performance that should show how principles of equity are utilized. For example, if you are a buzz in business, more business permits show inequality in development.	There is no information on the revenue collection as no part of the implementation report has presented such details.

Conclusion and Recommendations for Elgeyo Marakwet County

Suppose a county already has an existing legislative framework for the distribution of resources? In that case, there should be an equity analysis in their County Budget Review and Outlook Paper, and budget implementation reports to show whether their way of distributing resources results in an equitable outcome. If there is no framework, the CBROP should provide information and analysis that gives citizens a synopsis of the impact of budget execution and what has been achieved in dealing with inequalities and poverty.

Equity in the budget is not only about the distribution of capital projects. It is also about how the recurrent budget allocates resources, such as on hiring new health staff or allocations for operations and maintenance and what services or regions are prioritized depending on need.

The description of the targeted beneficiaries (households/ men/women/children) and the location of the projects are as important and should be presented throughout the budget documents produced in the budget cycle.

Findings from Kilifi County

Key budget documents evaluated: Programme Based Budget FY 2019/20, County Budget Review and Outlook Paper 2019 and 4th County, Quarterly Budget Implementation Report 2019/20.

Kilifi County	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2020	4th Quarter County Budget Implementation Report 2019/20
Legal framework reference	While the PBB should guide citizens on how the county allocates resources equitably, no such information is provided in the Kilifi county Programme-Based Budget. Also, on the website, there is no legal framework or criteria that the county uses to ensure equitable distribution of resources in the county.	No information on legal references is provided. The county only provided a section from the BPS 2020 on the big four agenda. One of the points highlighted is the empowerment of the community and cushioning of the vulnerable groups. The county does not give further details beyond that replication of the BPS and whether the county was adapting and allocating resources to those priorities.	No information or analysis on any legal framework can tell its citizens how the resources allocated through implementation have reached the marginalized areas.
Location of development projects	The county presents ward development projects with the lowest specific location being the ward level. There is also a column on baselines for FY 2019/20, but no data/ only empty cells; there are estimates for the FY 2019/20. i.e. on pg.77, we cannot tell the criteria used in distributing capital projects since the County has no criteria.	No information on the geographical location of development projects. Even though the county provided some narrative, the shortfall in its own source revenue has led to implementation challenges over the years- in this case, a) Adjustments of budget to allow payments of pending bills and ongoing projects.	The county does not provide information on capital projects.
Equity in revenue collection (actual and estimates)	The county only captures the financial information on the equitable share, but it does not have any other details on how revenue burden is distributed specifically on the own-source revenue, provided cumulatively on pg.3. In addition, the county does not tell the public how much it can raise from its own sources, meaning no one can determine the equitability of resources being collected.	The CBROP gives more details compared to PBB on OSR by provided sources. For example, (para. 74, pg.42) of the CBROP 2020 highlights how the OSR will decline in the coming two FYs as the impact of COVID-19 policies put in place, but still, the county has no information on ways to promote equity, specifically to small business, etc.	Provided some details on local revenues, indicating the streams that contributed to most revenue, but we cannot tell how the impact of revenue collection and whether the collections were done in an equitable manner. The implementation report evaluated was during the period of a pandemic, but Kilifi Countydoes not give any information on how the county could have provided cushioning/ waivers to the most vulnerable as part of equity. But it only mentions how the market fees were affected by COVID-19 on pg.5.

Kilifi County	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2020	4th Quarter County Budget Implementation Report 2019/20
Equity in recurrent expenditure	The county presents information on recurrent information at the programme and sub-programmes level, but no analysis of equitable outcomes is provided.	The county does not give information on how recurrent budgets address equity issues.	The county gives a table with a classification of recurrent by departments but no further information to explain equity on the budget implementation.
Non-financial details- targets, indicators, baselines, and actual achievements.	There is information on non-financial details capturing baselines and targets. The main challenge with Kilifi PBB is empty tables with no data filled on the cells, i.e., baselines figures are missing, but the table gives a column. On pg.83 of the PBB, the key outputs have been replicated throughout the page, giving different targets. The information does not give more details to enable citizens to understand how targets are equitable across the county.	No information on the analysis of actual achievements is provided in the CBROP 2020	No information on non-financial details is provided in the report.

Conclusion and Recommendations for Kilifi County

Kilifi Budget has no information on how the county distributes its resources and whether there is a deliberate effort to ensure poor and marginalized areas are prioritized. Yet, the second CRA marginalization policy has Kilifi county as one of the counties with the highest number of marginalized areas with 78 marginalized areas identified in the county. So what/ how does the county distribute/prioritize its' resources to address the issues raised in the CRA marginalization policy?

The findings showed the difficulties in counties presenting information on capital projects. Especially in the implementation stages. Is there a reason for the omission of capital projects implemented in the year provided in 'counties' CBROPs? The Kilifi county CQBIRs provide no details on the capital projects, thus making it difficult for one to know the actual beneficiaries.

More importantly, the budget documents should have shown how Kilifi County is trying to uplift the poorest throughout the budget cycle (formulation, approval and implementation).

Findings from Kakamega County

Key budget documents evaluated: Programme Based Budget FY 2019/20, County Budget Review and Outlook Paper 2019 – Focus on Health and Water Departments. The County Quarterly Budget Implementation Report 2019/20 was not publicly available.

Kakamega County	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2019
Legal framework reference (laws and strategic plans and criteria for distribution of resources)	The county indicates the need to periodically implement and review the strategic plans, Economic Policy formulation, and Management. The information has projections for the subsequent years, but the report does not mention how it promotes equity or deals with equity issues. The roll-out of Universal Health Coverage by enrolling vulnerable households in the NHIF program will facilitate access to affordable and quality medical care. On page 51, the county highlights one of the challenges as inadequate policy and legal frameworks undermining the water 'sector's performance.	In the document, the county gives criteria that guide resource allocation by sectors. For example, one of the criteria provided on pg. 40 is the degree to which a programme addresses core poverty interventions. Although specific details are not provided, the CBROP does not explain what kind of poverty interventions targeted the poor during implementation or planning for the coming year. In para. 22, the county talks about the big four, emphasizing the efforts to support the business environment, create jobs, and promote broad-based inclusive growth.
Location of Capital projects	The document has no specific information on individual capital projects. The department of health services provides narrative information on projects on capital projects that the county undertook in the previous year, i.e. on pg.51- the county provides information on key achievements. One of them is the rehabilitation of 40 boreholes across the county. – However, the budget does not indicate where the 40 boreholes are specifically located and who are the specific people benefiting from these boreholes, the school children?; poor and marginalized communities? or urban areas?	The Kakamega county BROP 2019 has no information on the location of development projects and their completion. In addition, the county does not report on how it has implemented capital projects and their impact on the needs of underserved populations and regions. Nevertheless, there is a narrative statement provided in the CBROP that gives "the ongoing construction of state-of-art County Teaching and Referral Hospital to improve access to quality health services, ... initiation of water projects to cover every home over the medium term"". However, the statement does not go beyond those overall targets to how that will deal with inequalities.
Equity in recurrent budget expenditure	No analysis of how recurrent expenditure is utilized for equitable outcomes.	No analysis of how recurrent expenditure is utilized for equitable outcomes.

Kakamega County	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2019
Non-financial details- Beneficiaries, targets, indicators,	The PBB presents information at the sub-programme level, which gives project locations. It also has a column on baseline 2018/19, but it is the section is empty, and no data is presented. ? The county highlights that the 2019/20 budget has been prepared by reprioritizing existing funding within the expenditure ceiling, with movements away from lower priority areas to key priorities areas. How does this promote equity? The key issue is the lack of consistency and provision of incomplete information across the departments. For example, the- county gives information on major achievements in the health department for the previous year- has information on the health infrastructure constructed but it does not have further information on who actually benefited or who will benefit upon completion. There is mention of 43,000 mothers who access safe delivery and full vaccination. The health sector notes that the population is growing and needs additional facilities, but it does not provide any details on equity, especially on the increase of health facilities that are the specific beneficiaries. Are the poor and marginalized a driver of where these government investments are located and target ?	There is no information on the non-financial indicators, planned targets, and achieved targets in the CBROP 2019. This means the information for the beneficiaries for the budget that was implemented 2018/19 is entirely missing. The county has financial details, but citizens cannot understand how the resources distributed in the PBB benefited who at the end of the implementation as CBROP 'doesn't give that information. This means no one can tell what the county achieved in 2018/19 from an equitable distribution of resources.
Equity in revenue collection	The county does not give comprehensive information on how the revenue burden is shared. But in, the document provides. To achieve the fiscal adjustment necessary, the expenditure level has been reasonably set, and further revenue enhancement measures have been introduced in the 2019/20 MTEF period.	The county has no information on how the county promotes equity in OSR collection. Though the county intends to widen the revenue bases over the medium term, the county collects 10 per cent more. The enactment of the Kakamega Revenue Management and Administration Act, 2017, and its full implementation will enhance the achievement of the revenue targets- How is equity considered in this act?

Conclusion and Recommendations for Kakamega County

The county highlights that the 2019/20 budget has been prepared by reprioritizing existing funding within the expenditure ceiling, with movements away from lower priority areas to key priority areas. However, it does not go further to explain whether these reallocations negatively or positively impact poor and marginalized areas and communities?

In addition, another key issue with the budget documents published by the county is the consistency of the information and the provision of incomplete information.
From an equity perspective, the county provides limited information in its budget documents on how the policies solve equity issues. Specifically in ensuring the population without water can access safe and clean water

Findings from Nyeri County

Key budget documents evaluated: Programme Based Budget FY 2019/20, County Budget Review and Outlook Paper 2019, County Budget Review and Outlook Paper 2020 and 4th County Quarterly Budget Implementation Report 2019/20 –Focus on Health and Water Departments

Nyeri County	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2019 and 2020	4th Quarter County Budget Implementation Report 2019/20
Legal framework reference	Equity and equality are not listed in its core values or strategic objectives presented on pg. 2. It might be challenging to push for equity where there is no commitment in principles to equity. The health sector indicates that it wants an equitable system. Pg.21. The same is true for the water department - see pg.67 – there is no disaggregated performance indicators – say on location or whether distribution in allocations was informed by the level of inequalities in the county.	The county intends ensure that capital projects are thoroughly scrutinized and aligned with ""the Big Four Plan"", the third MTP, and strategic policy interventions by the government. In para. 97, the county also intends to adopt some policy measures, including adopting the zero-based budgeting process, prioritizing ongoing projects, and enhancing monitoring and evaluation of projects to guarantee quality and sustainability. However, the county fails to provide information on how these policies ensures equity in the implementation of projects.	No information on any legal framework is presented in the quarterly budget implementation report.
Location of development projects and other info. that points to equity.	The milestones section on pg.21 indicates that five model health centres were equipped, and five dispensaries had been operationalized. It is unclear where these five are located and how was they were selected? For the water sector pg.67, there is information on water projects, dams, boreholes, etc. with no express mention of what is the distribution criteria. While, the location of water projects like the medium size dams are limited by where there are water catchment areas, the budget should include information on intended who are the intended beneficiaries.	No details of capital projects are presented in the CBROP. The county has provided eight development strategies, and equity is not one of them. These strategies are borrowed from CIDP 2018-22.	From pg.21, the county presents information on the projects with a location.
Equity in recurrent expenditure	There is a good breakdown of the health workers in the county. However, there is no information showing how equity is adhered to, say by the distribution geographically or per health facility.	No analysis of how recurrent expenditure is utilized for equitable outcomes.	The CQBIR does not explain how the county uses recurrent budget lines for equitable outcomes. For example, there is no information on personnel details that can help citizens see how the staffing is distributed in the county to achieve equity.

Nyeri County	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2019 and 2020	4th Quarter County Budget Implementation Report 2019/20
Beneficiaries, targets, indicators	A good step is to provide clear indicators and targets that are disaggregated into various regions or target groups. These, however (see pgs. 27-28), are not disaggregated to make any meaningful analysis on equity. For example, the human resources and development component o n the nurses to population ratio gives a baseline of 1: 834. However, this is a countywide figure, and it does not provide any broken-down information on– which areas/wards have more people to one nurse. Is there a commitment to start with those? How is this demonstrated in the allocations? Let's take another example of the reduction of vaccine-preventable disease; if we are moving from a baseline of 85 per cent to 79 per cent, which areas have the worst prevalence, and how do you plan for the county spending to close the gap? See pg. 29	No information is provided on non-financial targets and actual achievements in the CBROP 2020. However, in para. 63, the county provides information on completed projects, i.e., four health centres and 11 dispensaries were renovated across the county. 2 dispensaries were also equipped to improve service delivery. The provided information falls short of where are these projects are located and were they part of a set of priorities meant to serve the most vulnerable and underserved communities. and how has the county addressed the equity issues.	The County presents information on capital projects. Still, the challenge is further details on the beneficiaries, for example, the projects that are 100% complete should have details on who has benefitted. From an equity perspective, the county should present more information on how the complete projects have addressed issues of equity issues and what still needs to be done.
Equity in revenue collection (actual and estimates)	Very little information on revenue collection – except the aggregated figure on what is estimated for revenue collection (an expenditure) on the year page which is provided.	On pg.10 of CBROP 2020, the county indicates that the drop in revenue performance is mainly attributable to the non-collection of hospital fees, given the county was among the four under UHC pilot program. The county should explain how UHC has addressed the inequities in health based on the allocations that have been received in the pilot.	The county gives a narrative on why the county 'couldn't achieve its revenue targets in the year. i.e., the drop in own-source revenue was mainly occasioned by the containment measures and night curfew after the outbreak of the Covid-19 pandemic that led to the closure of business

Conclusion and Recommendations for Nyeri County

In the description of milestones or achievements, it is crucial to provide information on how the completion of development projects reduces inequalities based on clear baselines and indicators. This is also relevant in reporting achievement for recurrent expenditure lines on issues such as the hiring and distribution of agricultural extension officers or health care workers.

As a matter of equity relating to recurrent expenditure, there can be two ways to view it, and the first is the distribution of workers to ensure equitable access in marginalized areas (geographical equity) or the distribution in the sense that where the point of contact is needed by those who are vulnerable – e.g., workers in the health sector at primary health care where these facilities are more accessible.

Findings from West Pokot County

Key budget documents evaluated: Programme Based Budget FY 2019/20, County Budget Review and Outlook Paper 2019 and 4th County Quarterly Budget Implementation Report 2019/20 –Focus on Health and Water Departments

West Pokot	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2020	4th Quarter Budget Implementation Report 2019/20
Legal framework reference	The PBB mentions 'Governor's Manifesto premised on the '3E's pillar framework of Education, Equity, and Economy for sustainable, inclusive development and shared prosperity. One of them focuses on ""Ensuring equity in all socio-economic opportunities and protection of marginalized groups";" But is this narrative visible considering the budget numbers?. The PBB cites the articles 10 and 232 of the Constitution of Kenya- that the services in the MTEF shall include equity in delivery of services The department of water provided information on Water, Environment, Forestry and wildlife policies developed -i.e. in FY 2019/20, the county intends to develop one (policies and bills developed) but cannot elaborate whether or how this will promote equity in the water department.	No information on the legal framework is provided.	There is no information on any legal frameworks mentioned in the annual progress report 2019/20- that guide the county on equity. The progress is more general and does not elaborate on how equity issues have been reduced.
Location of development projects and other info that points to equity	The PBB does give information on capital projects bu there are challenges with its' quality. For example, in the health department, West Pokot County captures the names of programmes in the form of projects with their estimated costs in FY 2019/20 only, i.e. construction of Nagwoilap dispensary Alale ward(ongoing) to cost 500,000. Still, one 'can't tell whether this will complete this project, its current status, how long it will still take to complete	The documents have no information on specific development projects. However, some instances of some information presented 'to "improve access to quality and affordable curative services for a healthy society. The department constructed 18 new dispensaries and operationalized Kapenguria county referral waiting for shade (Kiror).	In the Health Sector, the county was able to utilize well all funds in most programmes, but they could only utilize 37 per cent of the Ward specific funds. Our understanding is ward specific fund is supposed to solve inequalities. If only 37% is utilized that means that many issues that are meant to ensure some level of equitable development at the ward level were not addressed., One flagship project is provided with details on location in the health sector, but since this is an implementation report, more information should have been provided, but the county only mentions status without filling in the details in the table on page 63.

West Pokot	Approved Programme Based Budget 2019/20	County Budget Review and Outlook Paper 2020	4th Quarter Budget Implementation Report 2019/20
Equity in recurrent expenditure	There are no details on the analysis of how the county intends to advance equity in the coming year in its' recurrent budget. Citizens cannot tell how equitable the recurrent budget in PBB is; the county provides information on maintenance of civil works (maintenance boreholes/purchase of pumps).	No analysis on how recurrent expenditure is utilized for equitable outcomes	In the water department, the county highlights that "the department planned to drill 27 boreholes during the financial year, but it was affected by drilling Rig breaking down with no staff to operate- these issues contributed to low budget absorption in water.
Beneficiaries, targets, indicators	On pg. 66 of the PBB, in the Sub Programme of curative health services and Infrastructure Development, the county provides information on various projects on health, i.e. targeting to construct five new dispensaries in each FY from 2019/20 to 2021/22. But the county does not give any information on how this will be distributed in the county. Another instance is seen in the deliveries in health, where the percentage of women assisted by skilled personnel is planned to increase from 30% in 2019/20 to 70% in FY 2021/22, but the county does not give information on how this will include the least marginalized citizens in the county.	In the CBROP, there is no mention of equity. The health department presents county information on the non-financial achievements, i.e., the department employed 114 nurses, procured 20,000 mother-child handbooks,12 solar fridges, 43 delivery beds, and 30 delivery sets, and procured and received 17,650 mama kits. This narrative information is general and does not point us to what extent has the county promoted equity. The CBROP does not tell us how the 114 nurses were distributed, i.e. were they distributed to which levels of hospitals or beneficiaries for their services; such information is not presented.	In the water department, Muruny Chepareria Water Project- Kipkomo, which ensures safe and clean water to Chepareria Township and targets 3,000 households once completed, is one of the flagship projects mentioned in the annual progress report. However, the report indicates beneficiaries but does not give further disaggregation to know whether the 3,000 households are inclusive of the poorest and most marginalized groups.
Equity in revenue collection (actual and estimates)	The county does not present any information on revenue from an equity perspective. Looking closely at the figures, one can depict significant changes, i.e. in the single business permits, the county surpassed 2018/19 targets by the third quarter, but it still sets the target for 2019/20 and medium-term lower than that. What does this mean for equity?	No information on equity mentioned	Generally, the county does not give information on equity revenue collection, specifically on own-source revenue. However, on pg. 61 of 82 in the annual progress report, the table mentions ward-specific funds in lump not disaggregated.

Conclusion and Recommendations for West Pokot County

In the description of milestones or achievements, it is crucial to provide information on how the completion of development projects reduces inequalities based on clear baselines and indicators. This is also relevant in reporting achievement for recurrent expenditure lines on issues such as the hiring and distribution of agricultural extension officers or health care workers.

As a matter of equity relating to recurrent expenditure, there can be two ways to view it, and the first is the distribution of workers to ensure equitable access in marginalized areas (geographical equity) or the distribution in the sense that where the point of contact is needed by those who are vulnerable – e.g., workers in the health sector at primary health care where these facilities are more accessible.

Conclusion

Kenya's ambitious devolution is heavily pegged on government budgets being equitable and inclusive. This means that when counties are preparing their budgets, they have to be deliberate in outlining the policies that will guide how public resources can be used to deal with poverty and inequalities. The paper shows that there are still gaps in how counties define the budget lines and the intended targeting of poor communities and marginalized areas.

There is also limited use of the performance information section of programme-based budgets and budget implementation reports. This gap in the two documents presents one of the best opportunities for counties to have internal planning mechanisms that provide measurable actions to deal with intra-county inequalities.

Lastly, dealing with inequalities should not be framed as a development budget aspect only. Some of the most significant manifestations of inequalities require investments in recurrent budget lines, such as hiring health staff and ECD teachers. How a county approaches its planning and budgeting for its vulnerable and underserved communities will always be discussed between the government and its citizens. Therefore, equity is not just at the point of budget allocations but also who is involved in the decisions of what equity means in each county.

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