



KENYA BUDGET ANALYSIS: NAROK COUNTY

1. ARE THERE REASONS GIVEN FOR CHOICES MY LEADERS MADE IN THE BUDGET?

This question asks whether the budget contains a narrative that explains why the county made certain choices. In every budget choices must be made about how to use limited amounts of money. There is no one right way to distribute funds, but good practice is to provide some explanation of priorities and the reasons for making choices. It is not good practice to simply provide tables with data without a good explanation. While the budget speech or statement that accompanies the budget may provide some information about county priorities, it is not a substitute for a detailed narrative within the budget documents that explains key tables and charts.

The Narok county does not have any notes explaining how the different expenditure items got the allocations they did. Another issue is that this is the supplementary budget and should also come with notes explaining the different changes made to the earlier budget.

NAROK COUNTY GOVERNMENT-VOTE 333								
SUPPLEMENTARY BUDGET FOR THE FINANCIAL YEAR 2013/2014								
CLASS	VOTE	HEAD	UNIT	ITEM	0000 Narok County	BUDGET '2013/2014	SUP/BUDGET '2013/2014	VARIANCE
2	333	0	1			Kes	Kes	
				HEADQUARTERS				
				CASH INFLOWS				
				1150499 RECEIPTS FROM TAXES				
				1150499 Commission on Revenue Allocation		4,146,508,133	3,867,590,331	(278,917,802)
				1150499 Equalization Fund		300,000,000	-	(300,000,000)
						4,446,508,133	3,867,590,331	(578,917,802)
				1160102 RECEIPTS FROM LOCAL SOURCES				
				1160102 Narok County		4,500,902,896	3,693,283,595	(807,619,301)
				1160102 Trans mara Sub-County		600,000,000	400,000,000	(200,000,000)
				1160102 Former Town Council of Narok		155,670,108	122,979,385	(32,690,723)
						5,256,573,004	4,216,262,980	(1,040,310,024)
				TOTAL INFLOWS		9,703,081,137	8,083,853,311	(1,619,227,826)
0	333	0000	01	Headquarters				
				2110100 Basic Salaries - Permanent Employees		1,206,590,609	1,486,590,609	280,000,000
				2110117 Basic Salaries - Narok HQ		925,636,970	1,205,636,970	280,000,000
				2110117 Basic Salaries - TMCC HQ		161,596,312	161,596,312	-
				2110117 Basic Salaries -FORMER TOWN		119,357,327	119,357,327	-
				2210100 Utilities Supplies and Services		90,000,000	71,100,000	(18,900,000)
				2210101 Electricity		12,000,000	9,480,000	(2,520,000)
				2210102 Water and sewerage charges		10,000,000	7,900,000	(2,100,000)

2. WHAT ARE THE PRIORITY AREAS IN MY BUDGET?

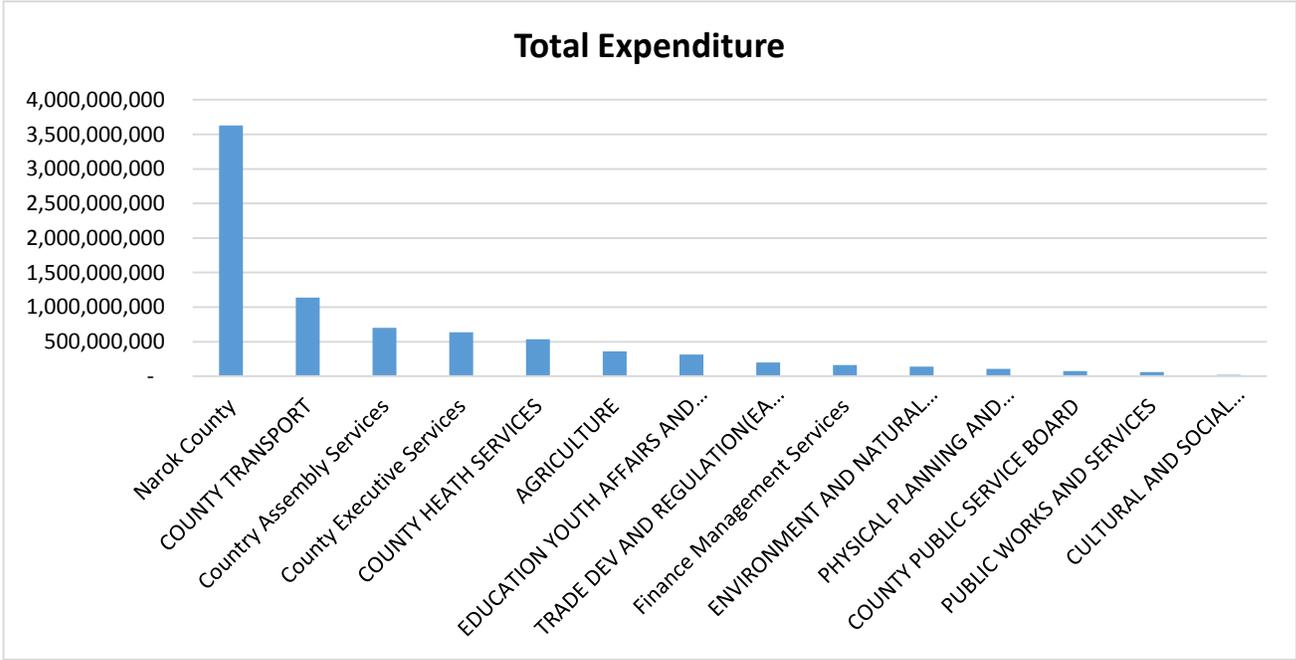
When we talk about priority areas, we generally mean the sectors that have received the highest allocations (most money). This is one way of understanding choices and relative priorities.

However, not all areas are equally expensive. For example, if one considers international benchmarking for different sectors, education is usually more expensive than health, health more expensive than agriculture, and agriculture more expensive than water. It does not follow that spending more on health than water means health is more of a priority than water.

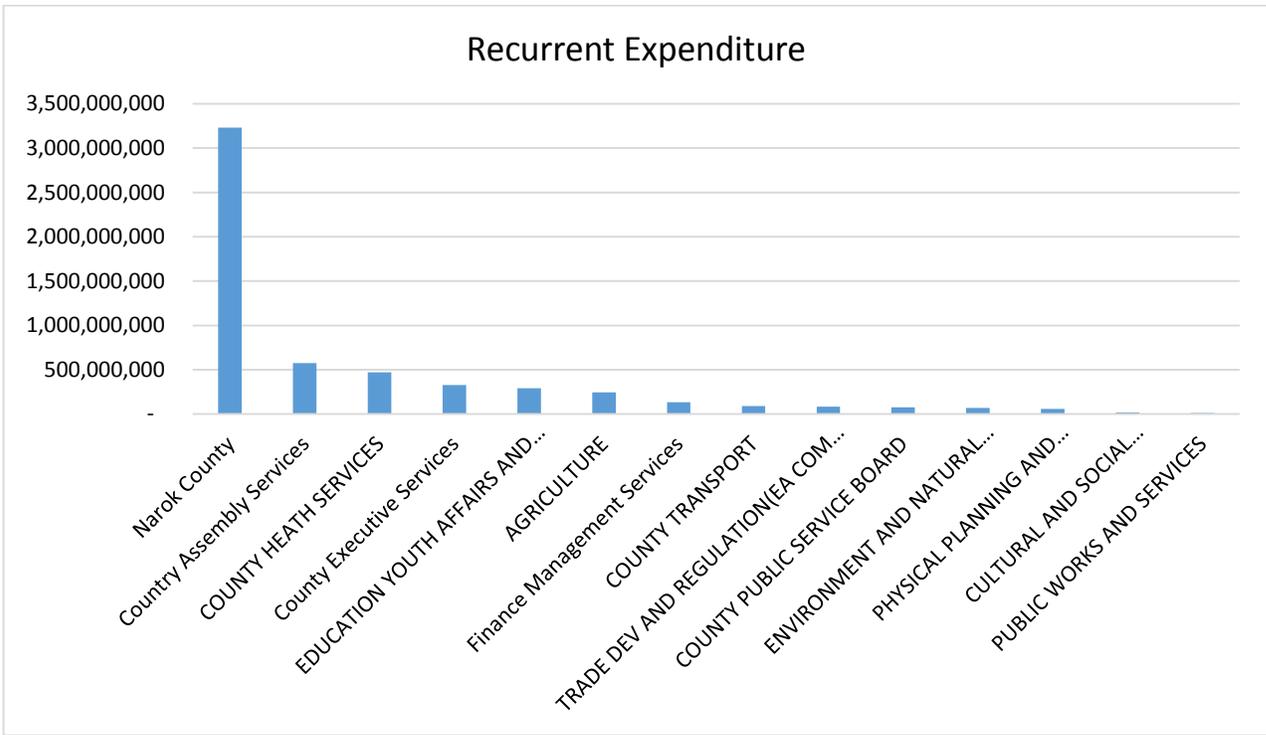
Priorities are also about changes over time in allocations. If a county receives an extra Ksh 100 between 2013/14 and 2014/15, how is that money used? Is that extra funding used for health or water? Is it used for other areas? This is also a measure of priority. A priority area can be identified by comparing the current budget to last year or to the budgets of similar counties.

The total budget for the county is Ksh 8.1 billion with 70 percent of it (Ksh 5.7 billion) being recurrent costs and the remaining 30 percent is for development expenditure, just on the mark with the PFM requirement on development spending (over the medium term). The Narok County expenditure line has the highest allocation (Ksh 3.6 billion) and the Transport department has the second highest allocation (Ksh 1.1 billion). County Assembly Services are third with Ksh 702 million. These three items take up 68 percent of the total county budget.

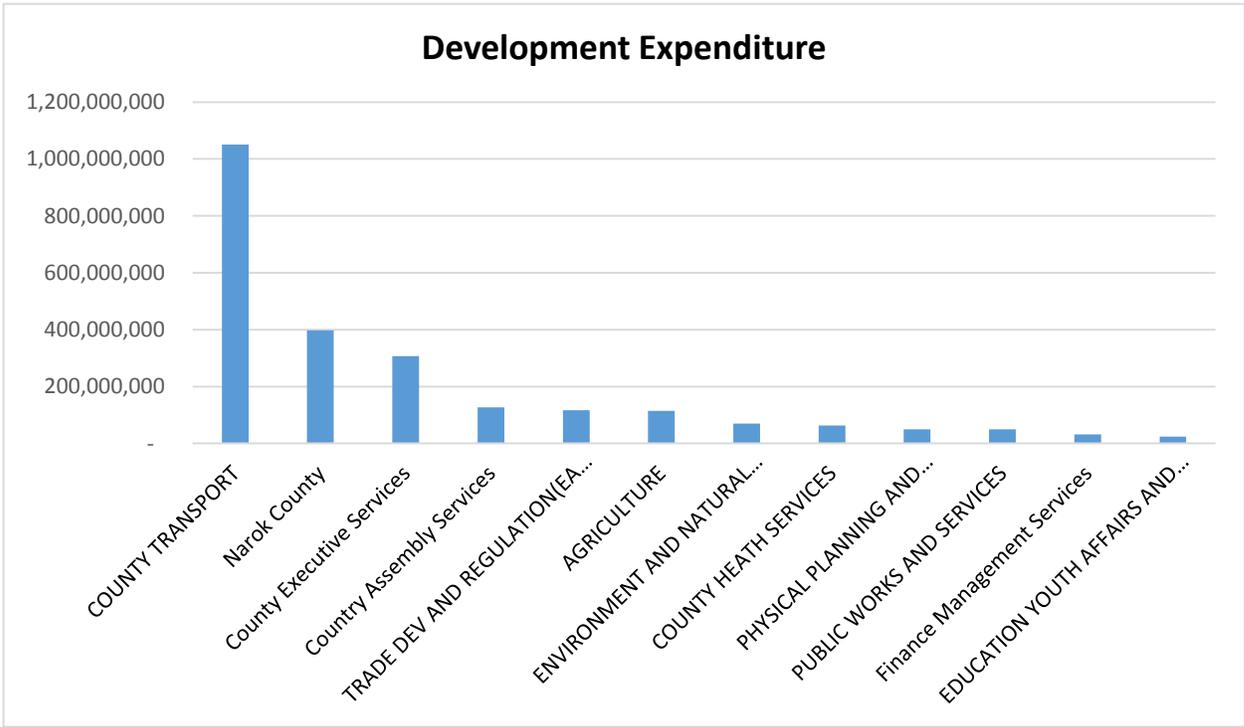
One concern is that we do not know what “Narok County” represents. We might think it was a vote for the cost of running the county executive, but there is a separate vote for county executive services.



The department by the name Narok County takes up 56 percent of the recurrent budget at Ksh 3.2 billion; Ksh 1.5 billion of this is for salaries and allowances. The County Assembly and the health sector fill up the top three slots on recurrent costs, at Ksh 574 million and Ksh 472 million respectively.



The transport sector, which includes roads, has the highest priority when it comes to the development budget with an allocation of Ksh 1.1 billion out of the total development budget of Ksh 2.4 billion. Narok County is second with Ksh 397 million, while the County Assembly is third with an allocation of Ksh 307 million. The development budget meets the PFM requirements of 30 percent as a proportion of the whole county budget.



3. DOES THE BUDGET HAVE THE SAME PRIORITIES AS MY COUNTY'S DEVELOPMENT PLAN?

This is a difficult question to answer in the first year, because not all counties have a plan yet. But they will be approving plans this financial year (and many have done so already), and these must be an input into the budget for next year. The law requires that the budget be based on the plan, and therefore, the priorities in the plan should be the same as the priorities in the budget. This means that if the plan focuses spending on health, agriculture and water, the budget should do the same.

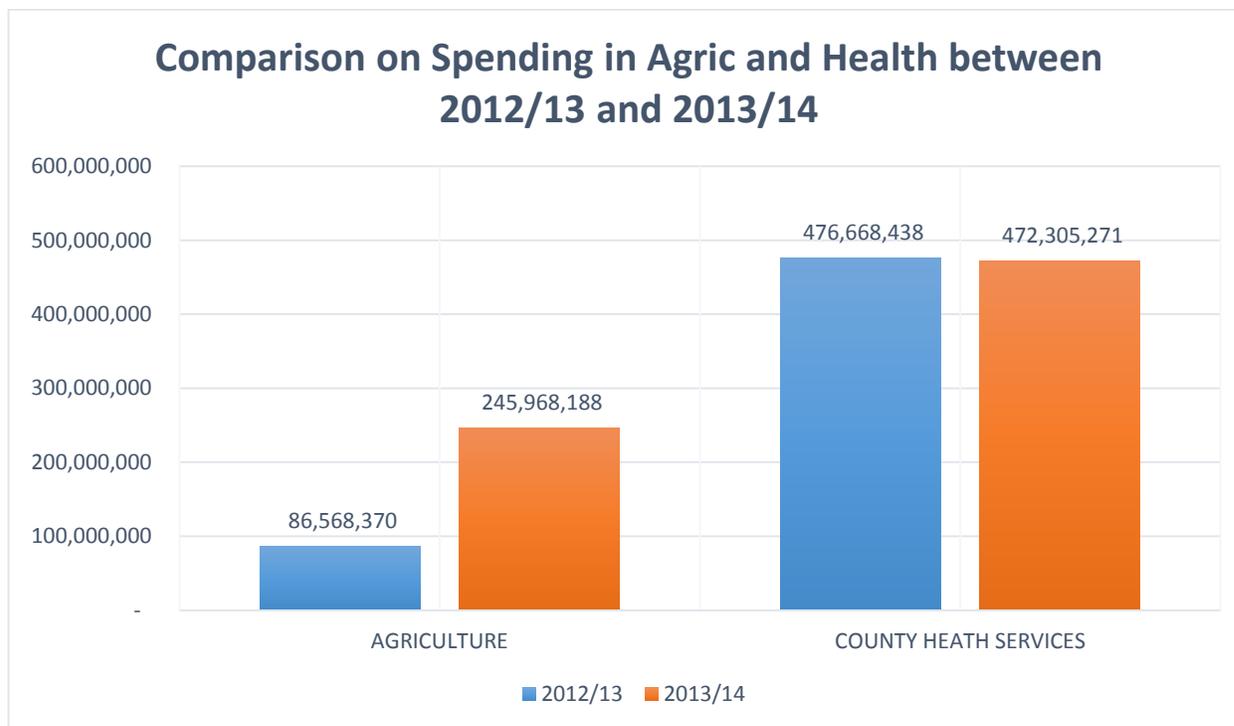
Even if the sequence of plan and budget is improper in this year, there is still no reason why the priorities should not be similar between the two documents.

This year Narok did not have an annual plan for the preparation of the 2013/14 budget, however one can look at the County Integrated Development Plan (CIDP) to see if the priorities in both documents align. However, we have been unable to access the county's CIDP in Narok.

4. IS THERE ENOUGH MONEY IN MY BUDGET TO MAINTAIN THE CURRENT LEVEL OF BASIC SERVICES LIKE HEALTH?

In order to know the answer to this question, one has to look at how much it cost to deliver services last year. Since counties did not exist, this requires one to look at estimates of how much was spent by national government on devolved services last year. This is the baseline for what should be spent this year to maintain services. To view some of this Treasury data, refer to Budget Brief 19, "County Budgets: How do we know if there is enough to maintain key services," on the IBP website, <http://internationalbudget.org/wp-content/uploads/brief19.pdf>. The full underlying data is also available at www.internationalbudget.org/kenya below the link for Budget Brief 19.

Looking at spending in two sectors that are heavily devolved, it does seem that the county has allocated enough funds to keep the services in the county running. According to Treasury, the county will spend Ksh 87 million on agricultural running costs in 2012/13. For the current year, the allocation is Ksh 246 million, which is quite a considerable increase. In health, the costs for last year were Ksh 476 million; while the county has allocated Ksh 472 this financial year. This does represent a small drop, but is not too worrying. However, if we adjust for inflation, the drop is more substantial and could mean that the county will struggle to maintain services.



5. DOES MY BUDGET TELL ME WHERE (THAT IS, IN WHICH WARD OR CONSTITUENCY) DEVELOPMENT PROJECTS WILL BE LOCATED?

In order to assess the degree to which the budget is allocating resources equitably, we want to know where buildings and infrastructure will be located. This requires that spending information be broken down below the county level (to sub-county or ward). Generally, this information should be included in the part of the budget that details development (capital) expenditure.

The budget does not give much information on the location of development projects. Some projects show the constituency where the project(s) will be, but in many cases there is just one aggregate allocation for the county (e.g., in health).

CLASS	VOTE	HEAD	INITIAL	ITEM			
1				0002 County Executive Services			
				DEVELOPMENT			
				Headquarters			
			3111100	Purchase of Plant & Equipments			
			3111111	Purchase of ICT	80,000,000	70,000,000	(10,000,000)
			3111111	Purchase of ICT-Narok County-HQ	80,000,000	70,000,000	(10,000,000)
			3110200	Construction of Buildings-Vocational Training	250,000,000	197,500,000	(52,500,000)
			3110202	Construction of Building-Kilgoris	41,666,667	32,916,667	(8,750,000)
			3110202	Construction of Building-Emurua Dikirr	41,666,667	32,916,667	(8,750,000)
			3110202	Construction of Building-Narok North	41,666,667	32,916,667	(8,750,000)
			3110202	Construction of Building-Narok East	41,666,667	32,916,667	(8,750,000)
			3110202	Construction of Building-Narok South	41,666,667	32,916,667	(8,750,000)
			3110202	Construction of Building-Narok West	41,666,667	32,916,667	(8,750,000)
			3110200	Construction of Buildings	50,000,000	39,500,000	(10,500,000)
			3110202	Construction of Buildings-Executive Arm	50,000,000	39,500,000	(10,500,000)
				NET DEVELOPMENT EXPENDITURE FOR HEAD 0002	380,000,000	307,000,000	(73,000,000)

6. DOES MY BUDGET HAVE A DEFICIT AND HOW WILL IT BE PAID FOR?

Many counties have deficits. A deficit has to be financed somehow, and this almost always means taking a loan. But loans are not permitted without national sign-off, which is unlikely at this time. Given this, it is also important to know what will be cut from the budget if the deficit cannot be financed.

In the first year, the Controller of Budget has been clear that deficits are not allowed. In subsequent years, counties will need to seek permission to borrow. There should be evidence in the budget that borrowing has been allowed if a county is presenting a deficit.

Narok County has a balanced budget with no deficit or surplus. The county expects to get Ksh 8 billion in revenue for the year and it plans to spend a similar amount through its budget as shown in the table below.

BUDGET ESTIMATES FOR THE YEAR 2013/14-SUPPLIMENTARY

		TOTALS-KES
A.	REVENUE/INCOMES	
1	NATIONAL GOVERNMENTS-GRANTS:-	
	i). CRA ALLOCATION	3,867,590,331
	ii).EQUILAIZATION FUND	-
		-
2	INCOMES FROM SUB-COUNTIES	4,216,262,980
		-
3	DONOR FUNDS	-
		-
	EXPECTED INCOMES	8,083,853,311
B.	RE-CURRENT EXPENDITURES	
	0000 Narok County	3,230,636,717
	0001 Country Assembly Services	574,915,629
	0002 County Executive Services	328,582,718
	0003 Finance Management Services	132,606,760
	0004 AGRICULTURE	245,968,188
	0005 ENVIRONMENT AND NATURAL RESOURCES	70,625,816
	0006 EDUCATION YOUTH AFFAIRS AND DEVELOPMENT	291,207,984
	0007 COUNTY HEATH SERVICES	472,305,271
	0008 PHYSICAL PLANNING AND DEV(LAND,HOUSING, DEVOLUTION)	57,650,583
	0009 PUBLIC WORKS AND SERVICES	10,214,542
	0010 COUNTY TRANSPORT	88,875,980
	0011 TRADE DEV AND REGULATION(EA COM & INDUST)	81,995,739
	0012 CULTURAL AND SOCIAL SERVICES(LABOUR)	19,144,942
	0013 COUNTY PUBLIC SERVICE BOARD	76,515,000
	RE-CURRENT EXPENDITURES	5,681,245,870
2	DEVELOPMENT EXPENDITURES	
	0000 Narok County	397,250,000
	0001 Country Assembly Services	127,000,000
	0002 County Executive Services	307,000,000
	0003 Finance Management Services	31,600,000
	0004 AGRICULTURE	115,000,000
	0005 ENVIRONMENT AND NATURAL RESOURCES	70,000,000
	0006 EDUCATION YOUTH AFFAIRS AND DEVELOPMENT	23,700,000
	0007 COUNTY HEATH SERVICES	63,200,000
	0008 PHYSICAL PLANNING AND DEV(LAND,HOUSING, DEVOLUTION)	50,000,000
	0009 PUBLIC WORKS AND SERVICES	50,000,000
	0010 COUNTY TRANSPORT	1,050,558,037
	0011 TRADE DEV AND REGULATION(EA COM & INDUST)	117,299,404
	0012 CULTURAL AND SOCIAL SERVICES(LABOUR)	-
	0013 COUNTY PUBLIC SERVICE BOARD	-
		-
	DEVELOPMENT EXPENDITURES	2,402,607,441
		-
	TOTAL EXPENDITURES	8,083,853,311
		-
C.	SURPLUS/(DEFICITS)	0

7. HOW MUCH MONEY DOES MY COUNTY SAY IT WILL RAISE FROM ITS OWN TAXES AND FEES AND IS THAT REASONABLE?

Counties mostly receive money from national transfers and from their own taxes and fees. Many counties have estimated very high revenues from their own sources. To know if these are reasonable, one could compare them to what local authorities were able to raise from similar sources. The Parliamentary Budget Office (PBO) has estimated this for 2010/11. You can compare your county estimates to these to get a sense of what is reasonable. This data is contained in the 2012/13 PBO report. We now also have some data from the Controller of Budget that tells us how much counties have actually been able to raise during their first four months. By multiplying these figures by three, you can estimate how much a county would raise in a year. We carried out this analysis and compared the PBO and COB figures in the table below.

The county plans to collect Ksh 4.2 billion. The county was able to collect Ksh 1 billion in the first six months of 2013/14 according to the Controller of Budget Implementation Report. If this trend is maintained, then Narok will only collect Ksh 2.1 billion and that will mean a shortfall of more than Ksh 2.1 billion.

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				TOTAL INFLOWS	9,703,081,137	8,083,853,311	(1,619,227,826)

8. HOW MUCH MONEY DOES MY COUNTY EXPECT TO GET FROM NATIONAL GOVERNMENT?

The correct number for the national transfer to each county is in the County Allocation of Revenue Act (CARA) 2013 and can be compared to what a county has proposed. The CARA 2013, Annex 3, contains information on the equitable share (the amount that goes through the formula as an unconditional grant) and additional conditional grants that counties received for regional hospitals (provincial and high volume hospitals), donor-financed projects, and the Equalisation Fund. This information is available at <http://kenyalaw.org/kl/fileadmin/pdfdownloads/Acts/CountyAllocationofRevenueActNo34of2013.pdf>.

The county expects to get Ksh 3.9 billion for 2013/14. However according to the County Allocation of Revenue Act, 2013 (CARA 2013) this figure represents only the equitable share. Yet, according to the CARA 2013, the County will still get Ksh 279 million in conditional grants. This seems to have been partially captured in the budget approved in June (Ksh 300 million from the Equalization Fund, though this was unlikely to have been only the Equalization Fund) and it's not clear why this was taken out in the revised budget.

9. DOES MY BUDGET SPEND MONEY ON THINGS THAT COUNTIES ARE RESPONSIBLE FOR RATHER THAN THINGS THE NATIONAL GOVERNMENT IS RESPONSIBLE FOR?

Citizens can consult the Fourth Schedule of the Constitution to determine which functions counties are responsible for, and which national government is responsible for, then see if the county budget is aligned with county functions. Further detail on the functions described in the Fourth Schedule are available in a Gazette Notice issued by the Transition Authority on 9 August 2013.

The county budget items all seem to be county functions. However, it is important to note that the budget line items under the development budget do not have much information on the items funded under it and this limits how much one can be able to analyze this aspect. For example, it is not clear if the road projects proposed are those roads that have been assigned to the county by the August 2013 gazette notice from the Transition Authority.

1				3110400 CONSTRUCTION OF ROADS-OTHERS	1,125,456,240	889,110,430
				3110499 Construction of Roads-Rural	844,496,240	667,152,030
				3110499 Construction of Roads-Town	280,960,000	221,958,400
				3110700 Purchase of Vehicles and Other Transport Equipment	204,364,060	161,447,607
				3110706 Purchase of Tractors-County Roads	107,000,000	84,330,000
				3110499 Construction of Roads-Conservation Roads	97,364,060	76,917,607
				NET DEVELOPMENT FOR HEAD 0010	1,329,820,300	1,050,558,037
				TOTAL RECURRENT & DEVELOPMENT FOR HEAD 0010	1,437,360,700	1,139,434,017

10. DOES IT SPEND MONEY ON ALL OF THE THINGS THAT COUNTIES ARE RESPONSIBLE FOR, OR ARE THERE KEY AREAS MISSING?

In reviewing some budgets, we find that things like housing are completely missing. This is a core county function, so it is surprising to find it missing. This question can be answered by looking at the Fourth Schedule, but also by looking within each sector and comparing the activities to those that a sector specialist (in health, housing, etc.) would identify as key areas of spending. This can be supplemented by looking at activities contained in the sector report (MTEF) and the 2012/13 budget at national level. In many cases,

however, the lack of program budgeting and the use of only line items in the county budgets makes it very difficult to tell what functions are being taken up under each county department/ministry.

From the budget there are key areas that seem to be missing. For example, one cannot tell if Early Childhood Development Education (ECD) has been budgeted for, which a responsibility of the county is. Instead, it only caters for youth centers. In addition, in the Physical planning and devolution sector that is responsible for housing, there is no allocation at all for proposed projects on housing plans for the county. Instead, there is Ksh 50 million allocated for purchasing motor vehicles and other transport equipment but we do not know for what purposes. Under agriculture, we cannot see if the salaries are for extension officers. Generally, the lack of a program structure makes it difficult to know what functions various salaries and certain asset purchases are for.

3110200	Construction of Building-Proposed Projects	91,000,000	-
3110202	Proposed Projects	91,000,000	-
3110700	Purchase of Vehicles and Other Transport Equipment	100,000,000	50,000,000
3110701	Purchase of Motor Vehicles- Garbage Trucks	100,000,000	50,000,000
	NET DEVELOPMENT FOR HEAD 0008	191,000,000	50,000,000

11. DOES MY BUDGET HAVE AN EMERGENCY FUND IN CASE OF ANY DISASTER?

All counties can (and should) have a County Emergency Fund in their budget to provide for disasters. As per the Public Finance Management Act, this can spend up to 2 percent of the county revenues in a single year.

The budget has no allocation for an Emergency Fund. However, it has an item “Emergency Relief and Refugee Assistance”, but it is not clear what exactly this could be used for. This is an area where a budget narrative would help us to understand the budget items.

2640200	Emergency Relief and Refugee Assistance	20,000,000	15,800,000
2640299	Emergency Relief and Ref. - Others	20,000,000	15,800,000

12. DOES THE BUDGET PROPERLY DISTINGUISH BETWEEN RECURRENT AND DEVELOPMENT EXPENDITURE?

In some budgets, we find that these expenditures are misclassified, which also leads to an incorrect assessment of the share of the budget that is for development. The PFM Act 2012 requires at least 30 percent of development spending over the medium term (3 to 5 years). Some budgets classify medicines as development spending (when they should be recurrent) and assets like equipment as recurrent spending (when they are capital/development). We also noticed variations of classification within a single budget, but across departments (e.g., equipment classified as recurrent in some departments, and development in other departments).

The budget does clearly distinguish between recurrent and development costs. However, there are issues with the details provided for both. The recurrent budget has very generic line items similar to what was used by the national government, which makes it hard to tell specifically what the items are. Second, the development budget does not give much detail on projects. For example, there is a frequently used line in development for “proposed projects” without further detail. Without knowing what the projects are, it is hard to know how they should be classified.

The development expenditure for the County Assembly (Ksh 127 million in summary table) and has some level of breakdown.

13. DOES THE BUDGET CONTAIN UNIT COSTS FOR VARIOUS PURCHASES (SUCH AS VEHICLES, GENERATORS AND OTHER ASSETS) AND ARE THESE CONSISTENT ACROSS DEPARTMENTS?

Not all of the budgets contain unit costs. Good practice is to give an indication of the number of units (say, vehicles) and the total cost, along with a unit cost to know how much each asset is estimated to cost. This allows comparison with market rates and with other

parts of the budget. In our review of some budgets, unit costs are missing and there is some evidence that they differ across departments within a single budget.

In most sections of the budget no units or costs of any units is given. The example below shows some instances where units of purchases is given but then it does not give any meaningful details on how much the units cost.

3111000	Purchase of Office Furniture and General Equipment	224,662,828	119,841,796	(104,821,032)
3111001	Purchase of Office Furniture and Fittings	17,063,900	13,480,481	(3,583,419)
3111002	Purchase of Computers, Printers and other IT Equipment	136,255,491	50,000,000	(86,255,491)
3111003	Purchase of Airconditioners, Fans, and Heating Appliances	3,095,982	2,445,826	(650,156)
3111006	Purchase of Fire Fighting Vehicles-1 Truck & 2 Landrovers	50,000,000	39,500,000	(10,500,000)
3111009	Purchase of Other Equipments	18,247,455	14,415,489	(3,831,966)
	NET RECURRENT EXPENDITURE FOR HEAD 0000	3,225,786,360	3,230,636,717	4,850,357

14. ARE THE BUDGET LINES SUFFICIENTLY CLEAR TO KNOW WHAT EACH OF THEM REFERS TO, AND ARE THEY CONSISTENT ACROSS DEPARTMENTS?

Proper budgeting requires a consistent set of codes and budget lines that are easy to interpret. Where they are not, narrative explanation should be provided. One can look at this issue broadly but also within specific sectors.

When looking at the recurrent budget, the items seem to be clear and one can easily identify the different inputs under each department. The development budget does not have a similar level of breakdown and in some cases has aggregate figures. It also lacks an explanation that would explain what the budget lines mean. For example, there is a budget line under county transport that refers to “Construction of conservation roads”. What do they mean by this? We also saw lines for “proposed projects” and “capital grants” that are not clear. Finally, as noted earlier, the lack of programs makes the budget less clear than it could be. The chart below shows the development expenditure for water which shows only one budget line with no details on what the Ksh 70 million will be spent on.

1	3110604	Other infrastructure and Civil Works	140,375,000	70,000,000	(70,375,000)
	3110604	Water Pans, Irrigation, Water lines & Boreholes	140,375,000	70,000,000	(70,375,000)
		NET DEVELOPMENT FOR HEAD 0005	140,375,000	70,000,000	(70,375,000)

15. DOES THE BUDGET CONTAIN ESTIMATES FOR THE COMING THREE YEARS OR ONLY FOR THIS YEAR?

Some budgets seem to contain only a single year of estimates, whereas the PFM Act 2012 encourages budgeting in a medium term framework (the coming year, plus at least two additional years). The PFM Act requires three years of revenue estimates at least, but good practice is to provide three years of expenditure estimates as well, for both recurrent and development spending. Development spending is particularly important because it generally commits the budget for future years and reduces choices in those years. Multi-year projects should be discussed as multi-year projects, not single year budget items, if they will constrain budget choices in future years.

Narok budget does not have expenditure estimates for three years. In addition, it does not provide information on its revenue estimates for three years as required by the PFM Act.

NAROK COUNTY GOVERNMENT-VOTE 333

SUPPLEMENTARY BUDGET FOR THE FINANCIAL YEAR 2013/2014

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16. DOES THE BUDGET CONTAIN ANY FUNDS FOR CIVIC EDUCATION, OR TO FACILITATE PUBLIC PARTICIPATION IN COUNTY DECISION-MAKING?

The Fourth Schedule of the Constitution assigns to counties the role of ensuring community participation in governance. The County Governments Act requires counties to encourage public participation in a number of ways. These include, among other things: Meetings where plans, budgets and government performance can be discussed, opportunities to give inputs on development projects, citizen commissions in various sectors, and a variety of information dissemination platforms (e.g., through notice boards). Since these activities are not free, the county should budget for them in some way and this should be clearly indicated.

The budget does not appear to have any allocation for either public participation or civic engagement in the county. Some sectors in the recurrent budgets have allocations for awareness and campaign, but this does not mean that it is specifically set aside for public participation on matters of governance. There is also money that is set aside for advertising, awareness and publicity campaigns under the county assembly budget for policy and research services.

Policy and Research Services		
2210300	costs	2,250,000
2210301	Travel costs (airlines, bus, railway, mileage allowances, etc)	1,250,000
2210302	Accommodation- Domestic Travel	750,000
2210303	Daily Subsistence Allowance	250,000
2210500	Services	13,100,000
2210502	Publishing and Printing Services	3,600,000
2210503	Subscriptions to Newspapers, magazines and Periodicals	1,750,000
2210504	Advertising, Awareness and Publicity campaigns	5,000,000
2210505	Trade Shows and Exhibitions	2,500,000
2210506	Purchase of Curios	250,000