Value of Historical Budget Information: Retention Practices of County Budget Documents

Kenya’s County Budget Transparency Survey 2023

By Jostine Wambui and Kipkorir Biegon
Introduction

While Kenya’s sub-national governments have made strides in budget transparency, a persistent challenge remains the removal of past budget documents from official county websites. This brief explores key takeaways, trends, and ongoing issues, along with opportunities for counties to achieve greater transparency in the coming years.

Should past budget documents be accessible online? Historical budget information might not always be directly reflected in current budget documents and that is why it is important for the public to have access to all key budget documents for previous years. This allows for a more comprehensive understanding of financial trends and decision-making over time. In connection with the law, public finance requires counties to provide information on how they raise and spend public funds, on the historical side at least two past year budget information should be presented. Even with best practices, sub-national governments may only present a few details spanning a couple of years. As a result, if past years’ documents are retained on the public website, it will serve to complete the gap where the public can refer to previous allocations, priorities and revenue collections.
The Value of Historical Budget Information

Budget documents and information should go beyond the current budget year, even within current budget documents. This could be in the form of baselines or building upon past allocation and implementation. Retaining past budget documents online allows for a more comprehensive understanding of financial trends and decision-making over time. For example, to gauge whether revenue projections are realistic, one needs to look at trends in a couple of years or so to make the right justification. This means, that monitoring improvements or isolating the challenges that sub-national governments may be facing in the budget process may require more than just current information but also historical budget information and their narrative justifications.

Studies have shown when governments provide historical budget information, it allows them to build public trust as it is easy to refer and see how resources were allocated to fund priorities. While often, historical budget information is directly linked to the information that is provided in key budget documents it is important to understand that the public should be able to access all the key budget documents for previous years.

What we did

We analysed official county websites in April 2024 to assess whether historical budget information was retained or previously unpublished budget information was uploaded and accessible to the public. We focused on the period between FY 2019/20 and FY 2022/23. The study checked whether counties retained the previous key budget documents published with a focus on the Approved Programme Based Budgets (PBB). Although there was room to assess the availability of all other key budget documents, for this study we narrowed our focus to approved Programme Based Budgets. PBB, is a key document outlines resource allocation, performance data, and projections for the current year and the two following years.

Section 1: Findings of the availability of historical information on Approved Programme Based Budgets

The County Budget Transparency Survey highlights significant and steady improvements in the number counties making their PBB's publicly available. In the latest CBTS 2023 survey 35 out 47 counties published their PBB's, which is a considerable jump from the just 11 in FY 2019/20. After the study, the documents available in FY 2019/20 commendably rose to 16.

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While progress has been made, challenges remain. The findings show a mixed mixture when compared to the findings from the County Budget Transparency Surveys (FY 2020/21, FY 2021/22, FY 2022/23). Some counties, like Bungoma, Nyamira, Kisii, and Tharaka Nithi, have now made their PBBs public for the past financial years. Interestingly, others, like Kiambu, Machakos, Nandi, Samburu, Taita Taveta, and Wajir, have removed key budget documents before the even the launch of the latest survey (2023). While the period of the latest survey (2023) ended, it is important to note that Kisii County has now made their PBB public.

Below is a table that summarizes the counties that have now have their PBBs public and those counties that removed their documents or their county websites are no longer functional.

<table>
<thead>
<tr>
<th>Financial Years</th>
<th>FY 2019/2020</th>
<th>FY 2020/21</th>
<th>FY 2021/22</th>
<th>FY 2022/23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Previously unpublished budget information was uploaded and accessible to the public.</td>
<td>Bomet, Bungoma, Kajiado, Kirinyaga, Kisii, Narok, Nyamira, Tana River, and Tharaka Nithi 9 documents</td>
<td>Bungoma, Isiolo, Kilifi, Kwale, Meru, Tharaka Nithi 6 documents</td>
<td>Nyamira, Tharaka Nithi 1 document</td>
<td>Kisii, 1 document</td>
</tr>
<tr>
<td>Previously published budget information is no longer accessible to the public</td>
<td>Kilifi, Kiambu Laikipia, Makueni, and Turkana 5 documents</td>
<td>Kiambu, Kitui, Machakos, Makueni, Mombasa, Nairobi, Nandi, Nyeri, Samburu, Tana River, Turkana, Uasin Gishu 12 documents</td>
<td>Embu, Garissa, Kericho, Kiambu, Machakos, Makueni, Mombasa, Nairobi, Nandi, Nyeri, Taita Taveta 11 documents</td>
<td>Kiambu, Machakos, Nandi, Samburu, Taita Taveta, Wajir 6 Documents</td>
</tr>
</tbody>
</table>
Section 2: Findings of the Analysis of the county Government Websites

Navigating official county websites to find budget documents can be a frustrating experience, while some counties have demonstrated some effort in improving their website functionality others remain inactive and the links are not active. Even for functional websites, there is difficulty in locating budget documents. Some websites lack clear categorization or require users to navigate through multiple steps or require prior knowledge of the location of the documents. Another frustrating aspect is that counties sometimes remove documents from their websites. This makes it difficult to track down historical budget information, especially for the previous financial year.

Our analysis reveals both positive and negative practices in county website design for budget transparency. These insights can inform the development of standardized, user-friendly websites that facilitate public participation in the budget process.

County-specific observations

It is worth mentioning that when government provide historical budget information, it builds public trust since the public can refer and see how and what resources were allocated to fund priorities. The observations made on county websites show some counties have adopted good practices in publishing key budget documents. For instance, West Pokot County is one of the counties that have dedicated websites which the public can easily access the key budget documents. For instance, the county not only categorizes documents by type but also takes the extra step of further organizing them by year. This two-tiered categorization system makes it exceptionally easy for users to find specific budget information.

Source: West Pokot County Website
Another example is Baringo County, the previous website was better organized and categorized for accessing budget documents, but the recent website redesign has resulted in broken links. Additionally, the new website has filtering options, making it easier to find specific documents.

Source: Baringo County, Current Website.

Source: Baringo County, Previous Website.

Other counties that have of late re-designed the look and feel of their websites this includes Lamu, Migori, Nakuru, West Pokot and Narok counties, just to highlight a few. These counties now have a dedicated budget section, where you can easily access all the information you need without getting lost in endless subsections.
Source: Lamu County Website

**Table 1: Observation of the county websites**

<table>
<thead>
<tr>
<th>County</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1  Kakamega</td>
<td>Offers audio content, making it a positive step towards accessibility for persons with disabilities (PWDs). However, the current outlook appears to be in its initial stages and could benefit from further development to a more user-friendly experience.</td>
</tr>
<tr>
<td>2  Narok</td>
<td>Excels in budget document categorization by year, making navigation on a single page relatively easy. However, some links within these categories are inactive, hindering access to specific documents despite the well-organized presentation. Also, in some financial years, some key budget documents are not published despite providing dedicated folders.</td>
</tr>
<tr>
<td>3  Nyamira</td>
<td>The website categorizes documents by publishing directly on a single page, allowing for easy navigation and quick access to specific information. The user just follows a couple of steps to get to the key budget documents.</td>
</tr>
<tr>
<td>4  Tharaka Nithi</td>
<td>The county well categorizes key budget documents by type, which is a positive step. However, in some key budget documents the county relies on Google Drive to host the documents. Ideally, the documents should be directly uploaded to the county website for easier access and to avoid dependence on external platforms.</td>
</tr>
<tr>
<td>5  Nandi</td>
<td>The county website shows a download tab which contains information classified by the departments. The arrangement of documents is mixed and not directly labeled to only dedicated sections for key budget documents. Good practice in the county as they have open data portal which further improves the online disclosure of budget information and can easily help users to drill previous years data and easily understand the data.</td>
</tr>
<tr>
<td>6  Homa Bay</td>
<td>It is worth noting that some counties usually pull down their documents, and finding the budget documents for the previous financial year is a challenge. Homabay County Executive website publishes only the current year’s latest budget documents, and previous years’ ones cannot be traced or found on their website; this is an example of a poor practice that is highly discouraged.</td>
</tr>
</tbody>
</table>
Good Practice: Kenya’s National Treasury Website

The national treasury website serves as a prime example – offering well-categorized historical budget information readily accessible to the public. The National Treasury has archived budget documents dating back to 2008 and counties could benefit from replicating this approach. By implementing similar practices where documents are easily accessible and past budget documents retained, counties can foster transparency and empower citizens to meaningfully engage in the budget processes.

Source: National Treasury
Conclusion

In conclusion, Counties should have timely and easily accessible of budget information that allows citizens to have meaningful and informed discussions but is able to hold the government to account in the delivery of services. Also, while this may not be directly pegged to legal practices but rather best practices, it is crucial for the public to access past budget documents to understand financial trends and decision-making over time. The counties should do so utilizing their public platforms and even explore innovative ways such as utilizing budget portals which the public can drill to get specific budget information. The analysis of county websites showed improvements in making approved Programme Based Budgets publicly available but also revealed issues with document accessibility and website functionality which in some instances have runtime. It is also very crucial to mention that some counties like West Pokot showcase good practices in publishing and organizing budget documents, while other counties face challenges like inactive links or lack of previous years’ documents.

Recommendations

1. While there is no standard uniform way to publish key budget documents, counties should ensure the users of the websites take the shortest time to access key budget documents. Counties should have clear and consistent categories and menus for budget documents across all counties websites.

2. The website should always remain functional and so, the county should regularly review and update to ensure that the website is functional. This ensures access to information. The counties that face downtime on their website should always ensure their subscriptions to web developers or managers are active to ensure their domains are always active.

3. The findings also show some counties have dedicated folders that should hold historical key budget information and documents, but they are not updated, or documents are not uploaded on such folders. Counties should retain historical information, but also regularly update websites with the latest key budget documents.

4. The county website should be inclusive for everyone, including those persons with disabilities.

5. However, they may be complex to maintain, but leveraging on the artificial intelligence to improve how public access budget information could a step. For example, there are simple steps which counties can take such as having interactive chat sections which should be responded in real time and can guide the users get the information and providing feedback.
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