A. The workshop has **TWO UNDERLYING PRINCIPLES**. These principles relate to ways of thinking you should learn through the training as a whole. The box below highlights the two principles.

**UNDERLYING PRINCIPLES OF THE WORKSHOP**

1. **After the workshop, you should understand that good budget decisions are based on reasonable justifications and public deliberation about those justifications.** Throughout the workshop, identify the reasons for decisions taken in the budget, whether those reasons are adequately explained in key documents, and whether it is clear that there was (or could be) public deliberation on the basis of what the documents contain. At the same time, hone your own skills of deliberation and practice providing adequate justifications for the inputs you wish to give into the budget process. You should leave the workshop with a clear sense of what constitutes a reasonable justification and what to look for in budget documents and participation processes supported by the county.

2. **After the workshop, you should understand the importance of relative changes and comparisons in conducting budget analysis especially with regards to prioritization.** Budgets are about choices and choices are about comparisons: between sectors, across years, and so on. While all functions of the county governments are important, not all can be prioritized at the same time given limited resources. In making choices about priorities, it is important to:
   - Compare the current year to previous years when looking at revenue and expenditure; to establish what is reasonable, what is ambitious, and what is improbable;
   - Compare sector/department allocations and expenditure to other departments;
   - Compare targets and actual revenues and expenditure; and
   - Compare across sub-national and sub-county units (such as wards) to look at issues of equity in the budget.
B. The workshop also has more specific goals related to learning about Kenya’s budget process. The
**SPECIFIC GOALS OF THE WORKSHOP** are for you to:

1. Review and comment on the role of counties and national government in providing services, financing those services and generally managing public funds under the Constitution of Kenya, 2010 and the Public Finance Management Act, 2012 as well as appreciating the complexities related to distribution and unbundling of county and national government functions.

2. Enhance their understanding and ability to engage with the Kenya’s budget cycle, including the four stages of the budget process, the key actors at each stage, and the key documents related to each stage of the budget cycle.

3. Enhance their ability to read, comprehend and analyze budget documents in order to engage meaningfully with the executive and legislature.

4. Enhance their understanding on principles of public participation and deliberation and be able to advocate for improvements in the conduct of budget participation at county level.

5. Understand principles and practices around equity in resource sharing and be able to advocate for changes in how resources are distributed at the county level.