Counties should make key budget documents available to the public as the budget is formulated and implemented. The March 2019 analysis assessed the public availability of the following budget documents:

1. Approved Program Based Budget (2018/19)
2. Citizen Budget (Approved Budget 2018/19)
3. Annual Development Plan 2018 (for the year 2019/20)
4. County Budget Review and Outlook Paper 2018
5. Quarterly Budget Implementation Report (for Q1 2018/19)
6. Quarterly Budget Implementation Report (for Q2 2018/19)
7. Finance Act 2018