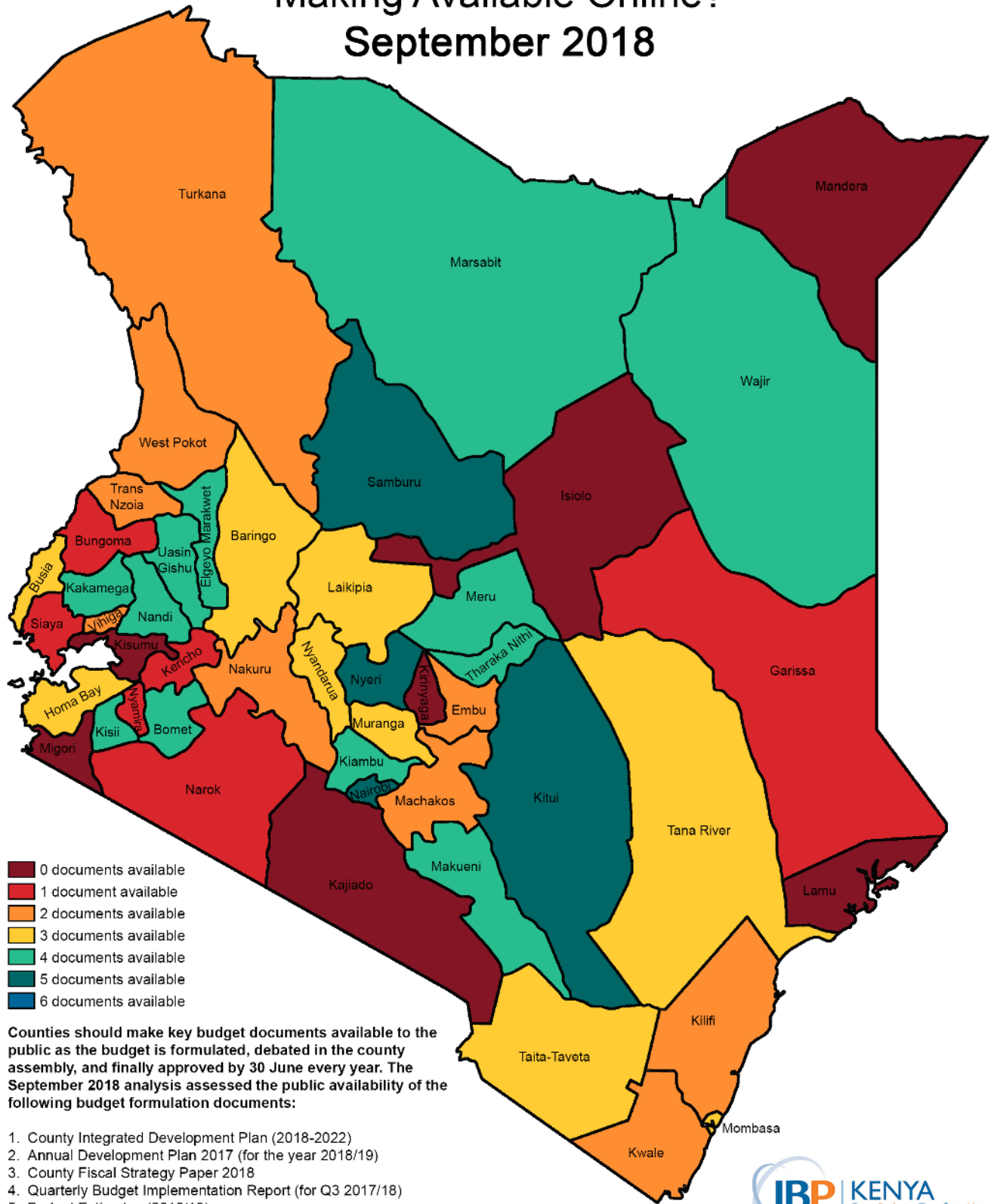


# How Much Budget Formulation Data Are Counties Making Available Online? September 2018



Counties should make key budget documents available to the public as the budget is formulated, debated in the county assembly, and finally approved by 30 June every year. The September 2018 analysis assessed the public availability of the following budget formulation documents:

1. County Integrated Development Plan (2018-2022)
2. Annual Development Plan 2017 (for the year 2018/19)
3. County Fiscal Strategy Paper 2018
4. Quarterly Budget Implementation Report (for Q3 2017/18)
5. Budget Estimates (2018/19)
6. Citizens Budget (2018/19)