



This is Oloonkai Water Project - constructed for households in Sabato and Kenyawa Pooka wards. Cattle troughs were also built. (Photo credit: Kajiado County Government).

LET YOUR VOICE BE HEARD: CIVIL SOCIETY'S ROLE IN PUBLIC BUDGETING

A guide for civil society organizations to improve budget processes by providing information on public needs and priorities

A WORD FROM OUR PARTNERS

"Civil society organizations hold a very strategic position in development planning due to their unique variability in identity, knowledge and interactions with various power holders. As such, civil society organizations hold the potential to play a very important role in public budgeting, influencing budget and holding duty bearers accountable on fidelity to budget utilization. This guide is, therefore, a useful tool for civil society to coalesce the various aspects of this potential of civil society organisations and being an instrument that organisations can severally refer to in shaping their approaches and in building capacity of groups and individuals that they work with." ***Samson Malesi Shivaji, Executive Director, KEWASNET***

"Budgets are key policy instruments for Government as they reflect on the Government's socio-economic priorities and hence influence social and economic development path. Therefore, CSOs play a significant role in ensuring that the budget processes and systems are transparent, open and participatory by coming up with independent analysis, deepening the budget debates and bringing in new information to the table. This guideline provides a step by step approach of how CSOs can use budget analysis to strengthen their advocacy work."- ***Ashah Shaaban-Mwangi, Executive Director, CESPAD***

"In as much as Civil Society Organizations have different mandates and programmes that we are undertaking, it is important to also take into account matters Budget credibility by both counties and national governments because failure to do so is failing the citizen. To do this effectively, integrity is key and enhancing budget accountability mechanisms should be an integral component of our work. It is therefore important to empower citizens to be able to hold duty bearers based on their manifestos and plans such as the County Integrated Development Plan

(CIDP) and the Annual Development Plans (ADPs).” - **Kenny Matampashi-NIA**

“Kenyan citizens have a constitutional right to contribute their views in government planning processes on issues affecting them (Kenya Constitution, 2010, Article 232 (1) (d). Consequently, all Kenyan citizens are expected to be free to provide inputs into various government-led public consultations on issues affecting them including development planning and allied budget processes. In compliance with the Public Finance Management Act 2012, Section 207, all devolved County Governments are required to establish structures, mechanisms and ways to ensure inclusive citizen participation. The participation spaces that stretch from grassroots Village, administrative Ward, Sub-County, County and national level ought to be inclusive taking into account various stakeholders and providing prior information so that the all stakeholders engage meaningfully from an informed perspective.”- **Patrick Mwanzia, Coordinator of Watershed Programme, Simavi**

“Working on finance and public budgets is no longer reserved for experts. As concepts and tools have been simplified and made available to NGOs and CSOs, it becomes obvious that citizens are very powerful when it comes to decision making on the money spent on improvements in public services. These guidelines provide a useful step by step approach to inspiring CSOs working in the water and sanitation sector and other sectors.” - **Catarina Fonseca, Director of Watershed Programme, IRC**

INTENT OF THIS GUIDE

Citizens have a right to know how the government is raising and using public money. Public money belongs to all of us because it is raised through the taxes we pay. Under the Constitution of Kenya¹, citizens have a right to know *how* government funds are being spent, and even ask the government to spend funds on certain things. To do so, citizens and civil society must actively participate in budget processes.

The Centre for Social Planning and Administrative Development (CESPAD) has been working in Kajiado County on **improving civic participation in the budget process**. Through a project titled, *Enhancing Transparency and Accountability in Public Finance Management in the Water Sector in Kajiado County*, CESPAD trained civic ambassadors to become Budget Champions, who understand the county budget cycle and to meaningfully participate in budget processes. The civic ambassador capacity building training sessions were conducted by CESPAD with technical support from the Institute of Public Finance-Kenya (IPF-K).

This guide draws from these experiences in Kajiado County and aims to inform other civil society organizations and members, who wish to get involved in budget discussions on how to do so effectively.

¹Chapter 12 of the Constitution of Kenya says: "there shall be openness and accountability, including public participation in financial matters."

WHAT IS PUBLIC PARTICIPATION?

- Public participation is a series of actions taken by citizens to **influence decisions** in governance and development processes. It is having an open, accountable and structured process where civil society and individuals can interact, exchange views and influence decision making;
- Public participation is a democratic process required by the Kenyan constitution²;
- Public participation is required at all levels of government³;
- Public participation has been there in the past even though sometimes the process was unstructured, ineffective and had little influence by citizens, it was undertaken in Constituency Development Fund (CDF) projects, district development committees, Local Authority Transfer Fund (LATF) among others that came before devolution⁴.
- This guide explains how citizens can engage in an informed, structured and meaningful way in public budget processes.

². The Public Finance Management Act, Section 125 (2) states: The County Executive Committee member for finance should ensure that there is public participation in the budget process for the county government. The County Governments Act, Section 113: makes public participation in county planning processes compulsory.

³ Public Finance Management Act, Article 35 states: county governments should promote access to information for minorities, marginalized groups and communities.

⁴ Kenya School of Government (Centre for Devolution Studies) Working Paper 3, 2015: Participation in Kenya's Local Development Funds: Reviewing the Past to Inform the Future

BOX 1: BUDGET CHAMPION DORCAS KANINI -A PUBLIC OFFICER

Dorcias is a public officer working with the County Government of Kajiado Department of Water, Irrigation, Environment and Natural Resources. She is also a Budget Champion. On public participation in budget processes, she reflects: "Funding is always limited, and what is available should be invested where it has the greatest impact. The best way to do this is through the participation of the community and thoroughly investigating all aspects of proposed projects and their sustainability. Public participation also encourages project ownership and monitoring by the community. It also allows the community to contribute to resources in money or kind, as in most cases, government allocations are never adequate, and this enhances project sustainability."

HOW TO DO PUBLIC PARTICIPATION EFFECTIVELY?



Figure 1: Public participation can take different forms. (Source: [ILA Kenya](#))

Effective public participation comes in many forms. One can inform, consult, involve, collaborate and empower, depending on your role in society. Effective public participation is dependent on the disposition of government (how democratic it is) as well as the capacity of its citizens.

"A more open government empowers or at least collaborates with its citizens in decision-making (as we see in advanced democracies) while a less open just informs its citizens of the decision." Says Evans Kibet from the Centre for Enhancing Democracy and Good Governance (CEDGG).

This section describes six different ways to engage meaningfully in budget processes, with examples from Kajiado.

1. REVIEW EVIDENCE, ANALYZE DATA AND SHARE RESULTS

The constitution of Kenya under Article 174 (d) states that communities have the right to manage their affairs and to further their development. For this right to be realised there is a need for meaningful public participation and the more reason why citizens need informed evidence for their arguments. Citizens have the first-hand information on what is happening at the grassroots level, thus best placed to give evidence.

Budget advocacy for meaningful public participation begins with community organising and empowerment and it is done by the community and for the community. As such community propositions and the resultant budget decisions must be justified. A key enabler to this process is timely access to budget information⁵. This enables one to review evidence, analyse data and share results hence promoting evidence-based lobby and advocacy.

Taking lessons from CESPAD: Together with the budget champions (a group comprising of CSOs, water users and community members brought together to advocate for budget credibility), CESPAD developed a Memorandum on the draft Annual Development Plan (ADP) to inform the proposed programmes to be implemented in the subsequent year.

CEPSPAD started by mapping of stakeholder groups in the budget process and formation of the budget champions group. A mix of individuals with interest and or influence in the budget process was brought on board.

⁵. The COK 2010 Article 232(1) (d)states: The values and principles of public service include the involvement of the people in the process of policymaking and (f) transparency and provision to the public of timely and accurate information

Examples include water users, CSOs, media and citizen groups representatives who constitute Kajiado County Budget Champions.

CESPAD then conducted training for the budget champions on the budget process and analysis of various budget documents developed during the four stages of the budget process. The Budget Champions brought in lessons and experiences in the County decision-making process.

In a bid to have adequate reliable data, the Budget Champions also reviewed key budget documents including Finance Bill 2019/2020, to understand what to expect in revenue collection; the Country Integrated Development Plan (CIDP) to understand the county's five-year strategy; previous Annual Development Plans (ADP), and quarterly implementation reports to see what was proposed and rate of completion; and previous audit reports to reflect on county's successes and learn from recommendations.



Photo: Participants during a workshop (Photo credit: Lilian Nyaega)

BOX 2: HOW TO INTERPRET YOUR COUNTY'S BUDGET STATEMENTS

It is important to interrogate the Government's revenue proposals as their expenditure is pegged on revenue received. The Government's Budget statements outline the government's plans to raise and spend money in the coming year, and the priorities to spend it on. How do you know if there is enough funding allocated to maintain services?

- Start with; how much was the cost to provide the same service last year?
- Look for big changes in allocation. E.g. If a sector receives KSH1,000,000 more than last year, what is the plan for the extra funding?
- Are allocations consistent with county priorities? For example, if a borehole is to be drilled to improve service delivery, then is the budget allocated adequate to take care of equipping and making sure that the borehole is in use?
- Compare estimates of recurrent and development spending between the years. Recurring costs are expenditures that happen every year, like salaries, electricity, rent, supplies, etc. These costs are more likely to be stable from one year to the next. Development (or capital) costs change between years because they are linked to larger (often construction) projects that do not occur every year. Small increases or decreases in allocations may be reasonable, large differences may not. There is a misconception that higher development spending is better but this is not always the case. For instance, if there are increased construction costs, then maintenance costs need to increase too.
- Review county funding sources. Funds received from the national government are called *transfers*. Revenue is also raised from local taxes and fees. If one revenue source seems too high or too low, compare with another county or with what local authorities were able to raise the previous year.

2. LIAISE BETWEEN COUNTY AND COMMUNITY

It entails improving engagement between the community and the county government. This may take various forms including physical meetings/visits, making phone calls, writing memoranda, writing letters to inquire or take part in county processes and/or air concerns. A key requirement here is to understand – who is involved in the decision-making, and in what spaces? Which other actors have interests and what is their interest in the issue you are advocating for? With this information then you can make a good choice of the advocacy tool and approach to use.

Taking lessons from a Budget Champion: Abigael Sein Ntwasa a community representative from Kajiado South sub-county and a secretary to Kajiado County Water Resources Users Association (WRUA) Council. As a Budget Champion, she recognizes that getting involved in budget forums is not always easy. "There are several challenges that citizens may experience: For some, there may be language barriers. For others, the venue may not be accessible due to distance, high transportation cost, poor timing or other competing priorities. She adds that just knowing *when and where* the meetings take place can be a barrier too because not everyone reads the daily newspapers".

"I mend the barrier in communication by calling my network and sending letters to public arenas, e.g. churches, chief *barazas* (public meetings) and women *chamas* (merry go round), so that the public can be informed. I translate and explain to the public in groups, what has been discussed and what we are supposed to do through a language they can all understand." She also uses WhatsApp to inform her community of dates and venues of public hearings.

The importance of liaising with the County government and community ensures that viable community views are incorporated in the county plans for ownership and good working relations and collaborations are enhanced.



Top: Two Water Resources Users Associations discussing projects. (Photo credit: Samwel Jakinda, NIA)

3. EFFECTIVE PUBLIC PARTICIPATION IN FORUMS

Public participation involves citizens, civil society and any other interested party in taking part in the forums organised by the County Government as provided for under the fourth schedule⁶. There are many different public forums such as the sub-county and ward forums, policy development forums, county budget economic forum (CBEF) etc.

There are 7 things to take into consideration when preparing to participate in a public participation forum. These are: knowing who is participating and

⁶ Part 2(14) of the Constitution of Kenya 2010: The functions and powers of the county government are to coordinate and ensure the participation of communities in governance. Counties are also to assist communities to develop the administrative capacity to enhance their exercise of power and participation in governance at the local level.

how they were selected; understanding the decision at hand and what is at stake (at every budget stage there is a decision being made), the facilitator's knowledge and skill in the subject; available data/evidence on the issues; emerging issues and capacity of participants; justification/reason for decisions made; the decision-making (the approach used – voting, consensus etc.) and the reporting and feedback

In Kajiado County, citizens have established a structure for public participation in water use and management-related initiatives, that is anchored in the draft Kajiado County Water Policy. The document describes that citizens can raise water-related concerns at the ward or sub-county level through the sub-county water officers, from where it can be escalated to the County WASH forum, and finally presented to the duty bearers by the Kajiado County Water Summit.

The Water Summit is the community representative governing body that informs the government on water issues affecting the people in Kajiado. The Water Summit airs the water and pollution concerns through active participation in public forums and preparing memorandums to the County. For example, it has raised the issue of deforestation affecting water availability in rural areas.

The Water Summit worked with communities to explain the issues of deforestation and that without trees and their root systems groundwater is not effectively recharged. While at the same time, the Water Summit advocated for fund allocation towards boreholes and water infrastructure during public forums. The Water Summit was effective: The County approved budget allocation for water projects.

The Water Summit also has a community liaison role: tracking implementation of water projects. When a project nears completion, the Summit facilitates a handover from County to the community, avoiding misunderstandings in management of water points.

Additionally, CESPAD used local media to empower citizens on the budget process and how they can meaningfully participate in the process. Involving

the media can be a very effective way of informing citizens on issues or encouraging them to get involved.

Taking lessons from a Budget Champion: Victor Juma is a BUS radio (99.9 FM) reporter and host of *Mulika Sisi* (*literary; Shine it on us*) radio program, which discusses different issues that directly affect Kajiado residents. Examples of some of the issues discussed are stalled projects, the quality of work completed by contractors, public budget spending discrepancies, waste management, water services provision, etc. Victor talks on his show about the importance of the local community and their leaders attending Budget Forums and encourages meaningful citizen participation.

One good example given by Victor is that of Ngong dumpsite in Kajiado. "I have learned that the way to be most effective is to undertake lobbying and advocacy targeting duty bearers. What my team did is they went on the ground and interviewed a few individuals who were affected by the smell of dumpsite... We focused our story on the health effects of the dumpsite." Victor and his team approached the problem strategically to build a case and then communicated in a clear, non-judgemental way.

Bottom: Budget Champion Victor Juma with his recorder interviewing local community members. (Photo credit: Victor Juma).



It proved very effective: The County Executive Committee Member (CECM) of Water, Irrigation and Environment learned of the issue over the radio and acted. A tractor came to compact waste at the dumpsite.

Media engagement is important in that it helps reach out to both the right holders and duty bearers for collaborative action on the advocacy issues.

Public participation ensures that the community priority concerns are incorporated in the County plans, hence promoting a collaborative effort between the duty bearers and the right holders. It also ensures project ownership by the community for effective project management and sustainability.

4. BUDGET MONITORING

Budget monitoring entails looking into the initial budget plan, budgets allocation and closely following the implementation to ensure that the actual implementation links with the budget plans. This stage comes after the approval stage. During the budget implementation phase (third stage of the budget process), the community should be the eyes on the ground. This is possible if they are informed of what has been approved from the list of projects they gave and the key components of Programme Based Budget (PBB); the intended objective, performance, indicators, programme, the project, specific location, cost (up to the unit cost), timelines. Other important information for successful public monitoring that should be provided is the contractor name.

Taking lessons from Kajiado County: Sauti ya Kajiado is a community group initiative that leads discussions with chiefs and local politicians on local issues and community projects. The group communicates through a WhatsApp group and recently one member of the WhatsApp group raised concerns about a road contractor not complying with road construction standards. The community was concerned that tarmacking without prior removal of cotton soil would compromise the longevity of the road, especially with the use of heavy vehicles.

The group raised media attention, and a public meeting was called. The public meeting was mediated by a county engineer and after some deliberation and a site visit, it was agreed that going forth the contractor would excavate cotton soil before laying asphalt.

The civilians can facilitate access to primary data – that might otherwise be compromised by contractors. Community involvement in project monitoring also promotes ownership by the community and ensures project sustainability.

This is also an example of how residents can actively and constructively participate in project monitoring, and how civil society organisations can liaise between community and government.

Source: Malack, O. (2019). "[Kajiado road contractor to redo work after protests by residents.](#)" Kajiado County Press. August 26, 2019.

5. LOBBY DIRECTLY WITH COUNTY ASSEMBLY

One of the roles⁷ of members of County Assembly is to present the view of their electorates during county assembly deliberation of the budget.

Sometimes it can be effective to advocate for community issues directly through members of the County Assembly⁸. Article 118: (1) of the COK 2010 states that Parliament should—(b) facilitate public participation and involvement in the legislative and other business of Parliament and its committees while Article 119 (2) prohibits the Parliament from excluding the public, or any media, from any sitting, unless in exceptional circumstances the relevant Speaker (National Assembly or Senate) has determined that there are justifiable reasons for the exclusion.

⁷ County Government Act 2012: Section 9 (b) – ‘present views, opinions and proposals of the electorate to the county assembly’

⁸. The Constitution of Kenya 2010 Article 1 (2) states that "All sovereign power belongs to the people of Kenya." The people may exercise their sovereignty directly or through their elected representatives

In as much as there are these provisions in the COK 2010, It is encouraged to be well-prepared with documentation showing community support of your ideas and a clear ask. Also, be aware that sometimes the members of the county assembly have already decided what projects are going to be and are unwilling to change their mind and therefore it is important for the citizens to engage them and air their concerns.



Photo: Budget Champion Penina Tombo at a public participation forum. (Photo credit: Jacob A. Baraza)

To do this effectively, the citizens have to have information on the previous undertakings and performance by the county government. An analysis of the counties performance can be done based on the county quarterly implementation reports, Annual Development Plans (ADP), county budget review and outlook paper (CBROP), and Auditor General Reports.

The analysis coupled up with citizen experiences on their needs and proposed solutions gives good data for evidence on areas of engagement with the county assembly. County assembly engagement can be done through participating in the public forum, attending assembly sittings and doing memoranda and handing it over to the county assembly.

Civil society can play a big role in supporting citizens with the analysis and having the information in an easy to comprehend and disseminate format.

Remember, the best way to formulate the request and make an effective public comment is to follow this pattern of public participation:

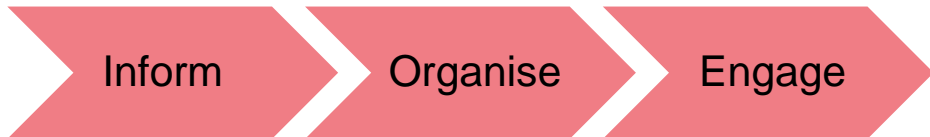


Figure 1: Stages in public participation. (Source: The Institute of Social Accountability).

THE BUDGET CYCLE AND WHEN YOU CAN PARTICIPATE

When it comes to influencing government decisions, timing is key. Fortunately, budgeting follows a regular cycle (more or less) and while activities may be delayed, decisions are often based on what came before. The budget cycle can be broken down into four stages that flow as shown in figure 2 below. The stages are budget formulation, budget approval, implementation and audit. Understanding the budget cycle will help you design your intervention.

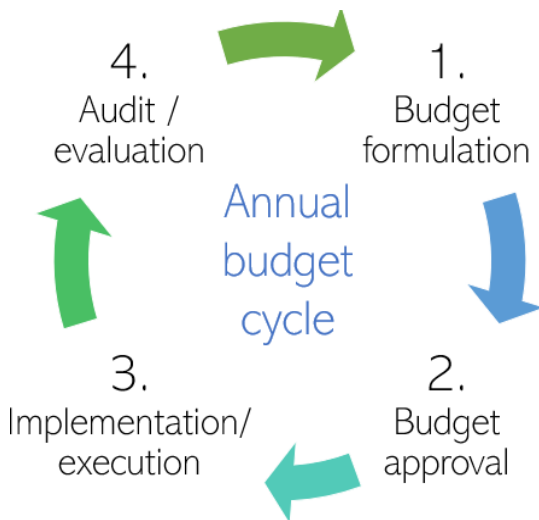


Figure 2: Presenting the four stages of the budget cycle.

In practice, the budget process is not linear and multiple activities from different timelines can be happening at the same time (see figure 3 below): for example, the budget formulation for next year, project implementation from last year's budget, and an audit from a project that took two years to complete could all be happening at the same time.

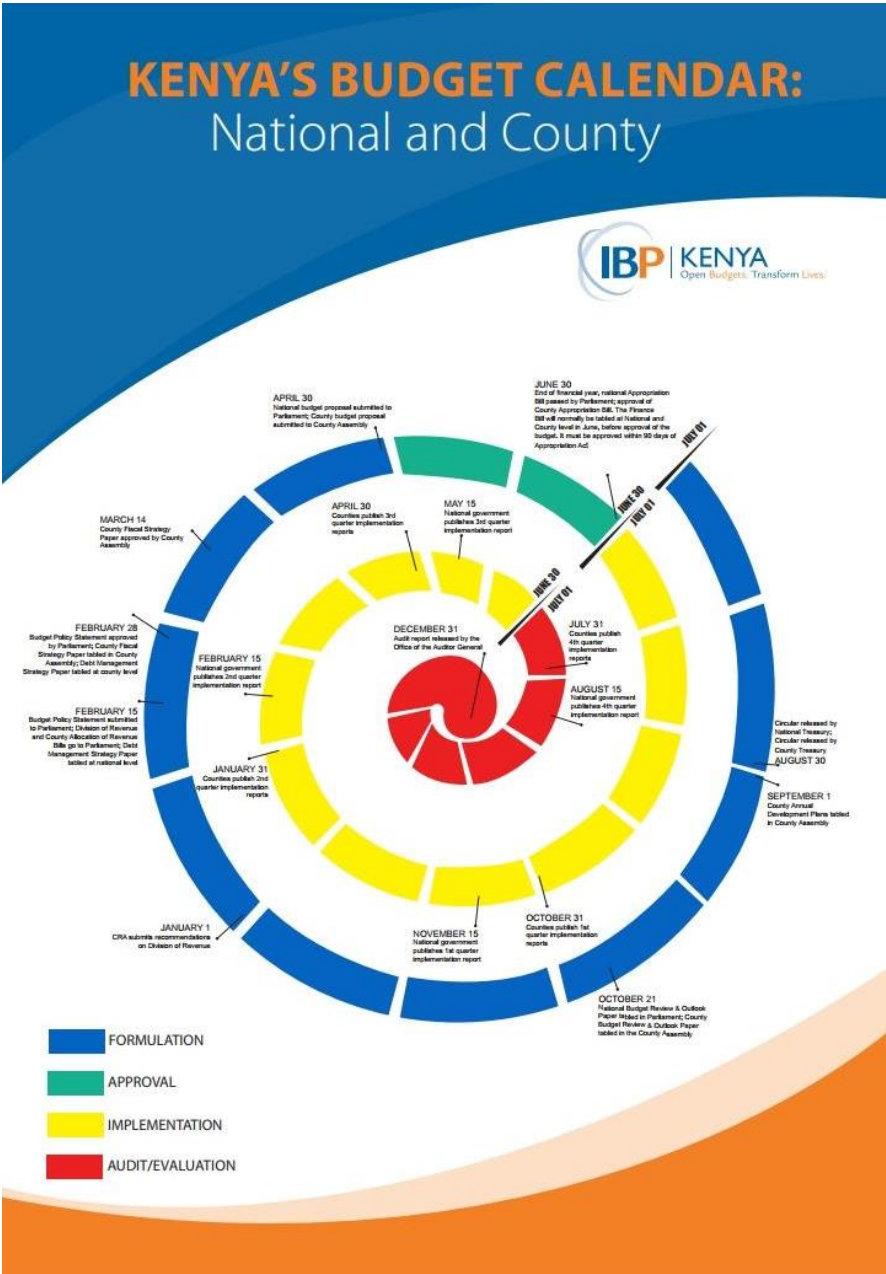


Figure 3: Kenya’s budget calendar. (Source: International Budget Partnership-Kenya).

The budget cycle follows the financial or fiscal year, which runs from July 1 to June 30. The National Treasury initiates budget planning for the next year - on August 30 - it then shares with county treasuries the budget awarded to each county. **Budget planning is always for the year ahead.**

STAGE 1: BUDGET FORMULATION

The first stage of the budget process is when the national government issues a **Pre-Budget Statement** with proposed allocations to each county government. The county treasury issues and publicises a **budget circular** to their county departments outlining the budget process for the coming financial year and the procedure to be followed to allow for the involvement of the public in the budget process.

County governments have about six months (from September to mid-February) to develop a strategy for how they plan to use their resources and complement with revenue generated locally. Specifically, the county must write a Budget Policy Statement, and a County Fiscal Strategy Paper, which will describe the intent of the proposed budget allocations.

The **Budget Policy Statement** is a statement by the government about its plans to raise and spend money in the coming year and the main priorities it will spend on. Importantly, this is not yet the detailed budget proposal with specific numbers for each department.

The **County Fiscal Strategy paper** is perhaps the most important budget document in the annual budget cycle, answering two key questions: **how big the total budget should be next year** and **what share of the budget should go to each of the sectors**. The answers to these questions are based on information from previous years (budget performance), and projection (future predictions).

The county government is required to organize at least one public hearing to receive feedback on both documents. These public hearings are organized by the relevant departments eg finance and planning in Kajiado County, and announcements are usually published in the local newspapers and posted at churches and schools.

For effective public participation, Civil society can do the following across all four stages:

- Inform other community groups when these public hearings are taking place to draw more people to the debate;
- Gather critical information on community needs and priorities;
- Source for, translate budget information and reports into easy-to-understand formats and spread this budget information.
- Disseminate
- Coordinate feedback and requests
- Organise pre-budget forums for the training of citizens, analysis of the budget documents and development of submissions
- Seek opportunities to discuss points in advance with the officials

STAGE 2: BUDGET APPROVAL

The second stage is when budget proposals are approved. This is often when media attention is greatest and demand for information is high - thus a valuable opportunity for civil society organisations to advocate for their issues. The stage has two steps.

1. Parliament reviews County Budget Policy Statement and County Fiscal Strategy Paper. Once approved, documents will be available to the public at the beginning of March. This is when county treasuries get to work to detail budget allocations per sector – to produce a document known as Budget Estimates or Budget Proposal, which is due at the end of April.
2. Parliament reviews, alters, and approves the county's budget estimates, no later than the end of the fiscal year - June 30. When approved, this final document is called the **Appropriations Bill**, and it authorizes the County Assembly to spend its budget.

Citizens can:

- Request public documents by completing the Access To Information (ATI) Request form in annexe 1
- Provide independent analyses of county budget proposals by reviewing the documents and providing simple summaries to the community;
- Gather critical information on community needs and priorities and use media and other strategies to advocate for these issues.



Figure 4: Invitation to Public Forum in Kajiado County a few days after the deadline

STAGE 3: IMPLEMENTATION/EXECUTION

The third stage is when funds are used and policies, projects and programs implemented. In practice, budgets are not implemented exactly as they were approved. Some deviations can easily be justified, for example, a result of a new policy or approach, or a change in economic conditions (like COVID-19 pandemic).

Concerns may arise when differences between the allocated budget and actual spending are dramatic and do not correlate changes in policy. Sometimes it may be corruption but most often there are technical problems or poor budget processes. For example, the intended purposes of the fund may not be clear, or a weak monitoring and reporting system can limit the ability to monitor the flow of expenditure.

Citizen groups have a strong interest in ensuring adherence to and reducing mismanagement of funds. To do this well, there needs to be an effective and transparent monitoring system. The County Treasury is required by law to publish quarterly implementation and spending reports at the end of each quarter. Citizens can request copies of reports from the local treasury office, and review these. Another source of information on implementation progress is the Controller of Budget (CoB) reports.

Citizens can:

- Review and analyse quarterly reports, and voice concerns when projects are not on track.
- Monitor project and programme implementation for ownership and sustainability of the projects. Monitoring of project implementation and expenditures also informs the next budgeting phase – so it is good to stay on top.

STAGE 4: AUDIT

The fourth and final stage is the budget oversight and audit phase. There are a few activities that aim to measure whether public resources have been used appropriately, effectively and efficiently. At the end of the fiscal year, there should be an audit report available with findings by an independent audit institution, specifically, the Office of the Auditor General (<http://oagkenya.go.ke/Audit-Reports?path=County%20Government%20Reports>).

Citizen groups can use the audit report and other reports like the quarterly reports to assess how well (or poorly) the budget was implemented. The report frequently discloses underspending in programs and agencies and can, therefore, be used to measure project focus for the next year.

Citizens can:

- Do verification of the projects
- Be part of the team to give feedback on the audit report.



Photo: Competing water uses in Kajiado County (Photo credit: Joshua Kitolo)

BOX 4: MEANINGFUL CITIZEN INVOLVEMENT IN WATER MANAGEMENT – LESSONS FROM NALEPO WATER RESOURCES USERS ASSOCIATION IN KAJIADO COUNTY

Water Resource Users Associations (WRUAs) are legally established community groups engaged in water conservation at the sub-catchment level (Water Act 2016). Established in 2006, the Nalepo WRUA members are farmers - members of irrigation canals - and individual water users in the ward.

The community identified the main water resources problems as catchment degradation due to overstocking and charcoal burning; riparian land encroachment; flooding during rainy seasons; illegal water abstraction for various uses; inadequate water supply; inadequate water storage

infrastructure; water use conflicts (human/human and human/wildlife conflict) and water pollution.

CESPAD, Water Resources Authority (WRA) and Watershed Programme partners supported Nalepo WRUA in a review of their Sub Catchment Management Plan (SCMP), which outlines interventions to address the water resources challenges. The revised plan included interventions for flood management, climate change, and livelihoods, and essentially became WRUA's shopping list and a plan for resource mobilization.

With capacity building, the empowered WRUA leaders had a clear, structured and informed ask. The lobby and advocacy were effective and WRUA leaders were able to leverage development resources from multiple sources: The Water Resources Authority, the County government and CSOs for conservation and rainwater harvesting interventions. The big win: a wetland reclaimed in the sub-catchment, which will help in promoting water for domestic, irrigation and livestock use.

The WRUA also got financial support of Ksh 10million from WRA to implement WRM activities that they contribute to water security in their sub-catchment as per their reviewed sub-catchment Management Plan (SCMP) that had components of IWRM/WASH integration and financing.

This is an example of how community involvement and leadership in water management can improve WRM/WASH financing for improved livelihoods and enhanced water service provision in the community.

KENYA'S ANNUAL BUDGET CYCLE CALENDAR

A government budget must be **comprehensive** and **transparent** to allow citizens to hold government **accountable** for managing public funds. This budget cycle calendar shows the key dates for the Kenyan Annual Budget Cycle at both the national and county levels and highlights the opportunities where citizens can be part of formulation and priority setting as well as the accountability processes.

★ = KEY DATES FOR PUBLIC PARTICIPATION

NATIONAL BUDGET CYCLE

FINANCIAL YEAR BEGINS

01 JULY



30 AUG



01 SEP



31 OCT



15 NOV



31 DEC



01 JAN



31 JAN

COUNTY BUDGET CYCLE



15 AUG



30 AUG



01 SEP



31 OCT



15 NOV



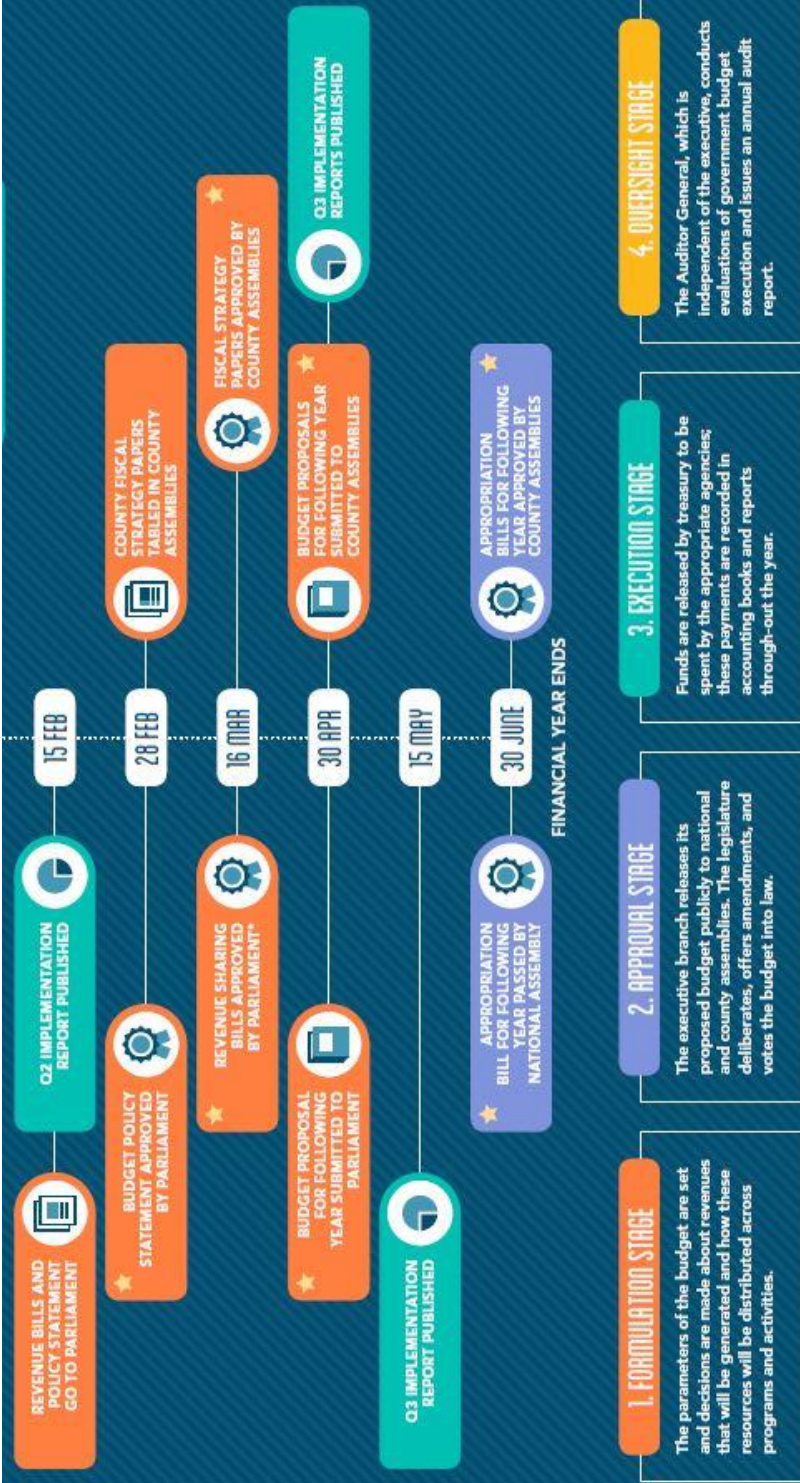
31 DEC



01 JAN



31 JAN



*Other sources note the date for approval of the revenue sharing bills as either March 14 or 15.

For more information about the budget stages, please visit: <http://internationalbudget.org/kenya>

DEFINITION OF BUDGET JARGON

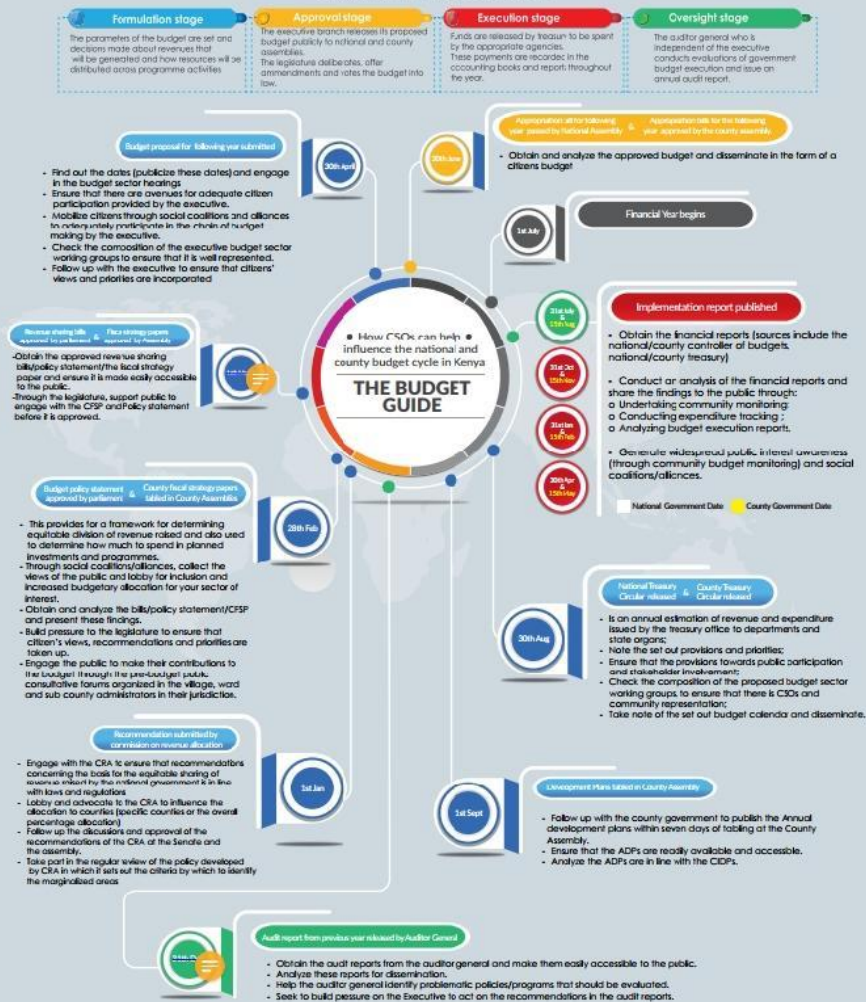
A few technical financing terms you might hear, with their definition:

Finance bill	This bill proposes changes to taxes and revenue generation.
Appropriations bill	This is the final document approved by Parliament that authorizes the County Assembly to spend its budget accordingly.
Ceiling	The maximum amount of funds (going to each sector).
Local revenue/Own Source revenue	Is the local taxes and fees charged by county government e.g. business permits, market fees, parking, land use, fines, technical planning fees, administration fees, water charges, disposal charges. Questions to ask: to which sectors are the fees being allocated? Are water and disposal charges reinvested in the water and sanitation sector?
Revenue Performance	An analysis of targets and actual local revenue generation over time, to reduce the gap (Kajiado County is at about 80%). Questions to ask: to what extent was expected revenue generated (through taxes, business permit fees, etc.)? How can the tax collection system and tax compliance be improved? How can the revenue base be expanded?
Fourth Schedule of the Constitution of Kenya 2010	This document assigns functions to national and county governments. Some functions are clear, others more ambiguous. For example, water and sanitation services are functions of the county, yet water resources management and protection are a national responsibility. Water resources management crosses county borders, and a regional body or some other way of working across county boundaries is needed. As such, there are usually additional bills passed that resolve ambiguity of responsibilities, like the 2016 Water Act.
Public liability	Is the part of the law that focuses on civil wrongs. The applicant (injured party) usually sues the respondent (owner/occupier) under common law based on negligence and/or damage.

BUDGET PROCESS TIMELINES

KENYA GOVERNMENT BUDGET CYCLE

A government budget is a document presenting the proposed revenue and spending for a financial year that is often passed by the Legislature, approved by the President and presented by the finance Cabinet Secretary to the Nation. It is the Annual financial statement of the country and it estimates the anticipated government revenues and government expenditure for the ensuing financial year. A budget cycle refers to the life of a budget from creation to evaluation. The four stages of the budget cycle are: **Formulation, Approval, Execution and Oversight**. This is what happens at each stage.



1st Quarter (1st July to 30th September)	
30th August	Submit circular on the budget process
1st September	Approval of County Plans
1st September to 15th February	Sector hearings to allow for the citizens and stakeholders to give their views at sectoral level. The views given inform the CFSP
30th September	The tabling of the County Budget Review and Outlook Paper (Treasury communicates the government priorities and resource allocation). This is also the deadline for the County Assembly to consider and approve the Finance Bill for the current financial year
2nd Quarter (1st October to 31st December)	
21st October	County Treasury should have tabled CBROP in the County Assembly
31st October	Deadline for county governments to publish their first-quarter budget implementation reports covering 1 st July to 30 th September of the current year.
30th December	Deadline for the Auditor-General to publish and publicize the government audit reports for the previous fiscal year.
3rd Quarter (1st January to 30th March)	
31st January	County Governments publish and publicize their 2 nd Quarter budget implementation reports for the period 1 st October to 31 st December.
28th February	The tabling of the County Fiscal Strategy Paper (Broad programmes and sector ceilings)
7th March	Deadline for the County Treasury for publishing and

	publicizing the CFSP after tabling it before the County Assembly. By 14 th March the County Assembly should have approved the CFSP.
4th Quarter (1st April to 30th June)	
30th April	The tabling of estimates of expenditure & Revenue(CE & CA) for approval by 30th June 2013
1st May to 30th June	<p>Several budget activities are undertaken during this period that do not necessarily have a specific timeline. For instance, the budget committee conducts public hearings on budget estimates and the CECM finance publicizes them as soon as applicable after which he/she tables them before the county assembly; the estimates are approved with or without amendments by the county assembly. The estimates inform the appropriation bill.</p> <p>After the estimates have been approved, in not later than 21 days the county treasurer consolidates, publishes and publicizes the estimates as the approved budget.</p> <p>The CECM for finance prepares and submits an Appropriation Bill to the County Assembly. The deadline for the assembly to pass the appropriation bill is 30th June.</p>
31st July	Deadline for the county government to publish and publicize quarter four implementation report which covers works done between 1 st April to 30 th June
Not later than 90 days	the tabling of Finance Bill to provide for ways of financing the county government

FOR MORE INFORMATION

CESPAD is a non-governmental organization working on empowering communities and improving transparency at the local government level. At CESPAD, we believe that all community members have a right to a sustainable and economically viable livelihood. Ultimately, CESPAD wants efficiency in public finance.

Phone: +254 726 583 727, email: info@cespad.co.ke



Ministerie van Buitenlandse Zaken



Annexe 1: Access to Information (ATI) Form

Access to Information

Request for information form

Art. 35 Constitution of Kenya; s.4 -12 Access to Information Act, 2016

(This form should be filled in triplicate)

SECTION A			
<i>(to be filled by the applicant)</i>			
Date of request	DD	MM	YYYY
Name of the applicant(s) <i>(If institution, name of citizen in control of the organization)</i>			
If institution, name of organization making application			
If institution, designation of the applicant			
Applicant(s)' national ID card number			
Applicant(s)' contacts	Email		
	Mobile number		
Name of the public or private entity (PE) <i>(from whom information is being requested)</i>			
Chief Executive Officer/designate/the head of entity / information access officer (if known)			
Information needed			
Relevant period of information	From	To	
	DD MM YYYY	DD/MM/YYYY	
Preferred form of accessing information	(Inspection, hard copies, soft copies, PE website, or other)		
If soft copy form chosen above, specify format	(PDF, MS Word, MS Excel, film or other)		
<i>(Attach further details in the attached separate sheet provided, if necessary)</i>			

Is the information needed relating to a matter of life or liberty? <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO </div>			
<i>If YES, the expected date of response is 2 Days</i>			
Is the information needed relating to a project or policy action? <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO </div>			
<i>If YES, the expected date of response should be before the project is initiated or the policy is formulated</i>			
If information is needed before legal deadline of 21 days, state the expected date of response			DD MM YYYY
State briefly why response is urgent N/A			
Signature (applicant).....			Date:.....
SECTION B: FOR OFFICIAL USE⁹ <i>(to be filled by the receiving officer)</i> Confirmation of receipt of request by information access officer			
Name of receiving officer			
Designation of receiving officer			
Date of receipt of application	DD	MM	YYYY
Is the information requested available?	<div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> YES <input type="checkbox"/> NO </div>		
Cost of making copies, if needed (to be filled within 21	No of pages		

⁹ All forms should be filled at the time of making the request. The applicant should leave with one copy stamped by PE acknowledging receipt. Two copies should remain with the information officer. Both section A and B should be filled at the time when the request is made in all three copies. Some answers in Section B may be unknown to the information officer. In such cases the information officer should fill 'unknown' in the spaces provided in the copy to be returned to the applicant. The information officer should complete both sections of the two copies remaining with him/her within 21 days. The applicant should collect one of the remaining two copies when the information officer responds.

days)	Cost per page not to exceed market price ¹⁰	Ksh.....
	Total amount	Ksh.....
Contact details (for tracking response to application)	Email: Mobile:	
Signature Date..... (information access officer/ Receiving officer)		
Note for Officers		
1. Transfer of information request (s.10)	✓ If you do not have the information requested, transfer the request to the relevant institution within 5 days. ✓ Once the request is transferred you must notify the applicant within 7 days of the application together with the contact information of the next receiving officer. ✓ If unable to transfer the request, indicate the reasons for this in your response.	
2. Rejection of information request (s.9)	✓ If you are not able to avail the information, or transfer the request to the relevant institutions, state the reasons for your rejection. ✓ If there is no response from the information holder within 21 days, then the application is deemed rejected. (The information officer is required to state the reasons for rejection)	

¹⁰ In 2017 the cost per page should not to exceed 2 Ksh per page for black and white copies or 10 Ksh per page for coloured copies,

<p>3. Response to request for access to information (s. 11)</p>	<p>If you decide to provide information applied for, send a written positive response to the applicant within 15 days of receipt of the application specifying:</p> <ol style="list-style-type: none"> 1. the form of access to information. For example, inspection, making copies or publishing in a website. 2. details of fees (if any) and method of payment, process of accessing information, and 3. the right to appeal to the Commission of Administrative Justice (Ombudsman) <p>Upon receipt of the fee payable, the information should be provided immediately to 2 working days</p>
<p>4. Exempted information (s. 6; s. 9 (4c))</p>	<p>If the reason for rejection is because the information is exempted by the law, state which category of exempted information applies and explain adequately how the information asked falls in the category selected</p> <p><i>Categories of exempted information:</i></p> <ol style="list-style-type: none"> a. <i>Undermines national security</i> b. <i>Impedes due process of the law</i> c. <i>Substantially prejudices commercial interests and intellectual property rights</i> d. <i>Causes substantial harm to the ability of the government to manage the economy of Kenya</i> e. <i>Infringes on professional privilege</i> f. <i>Infringes unwarranted invasion of individual privacy</i> g. <i>Endangers safety, health, environment and life</i> h. <i>The reasons are exempted</i> <p>INFORMATION MUST BE DISCLOSED IF PUBLIC INTEREST OUTWEIGHS PUBLIC HARM UPON DISCLOSURE (s.6(4))</p>

5. Provision of information (s. 9)	<ul style="list-style-type: none">✓ Information should be availed to the applicant without cost (where no copies are needed)¹¹.✓ Where information is obtained by making copies, the cost of accessing information must not be more than the cost of making copies.✓ The need for copies and the estimated cost should be communicated as you notify the applicant that your entity will be providing the information.
6. Extension of period for provision of information concerning life/liberty (s. 9)	Where the information requested is large or requires searching through a large amount of information or requires consultation, then the response time may be extended once for not more than 14 days from the required 2 days.

¹¹ Information should ideally be posted in the entity websites but can also be shared in soft copies.

Please provide further details on the information needed here (if necessary).

This image shows a full page of primary-ruled paper. It features multiple sets of horizontal dashed lines spaced evenly down the page, providing a guide for handwriting practice. The lines are black and set against a white background. There are no margins, text, or other markings on the page.

This image shows a full page of primary-ruled paper. It features multiple sets of horizontal dotted lines spaced evenly down the page, providing a guide for handwriting practice. The paper is otherwise blank, with no text or other markings.

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Animal trough (Photo credit: Neighbours Initiatives Alliance, NIA)