Tool: 20 key questions about your country budget, IBP Kenya

The Kenya office of the IBP has been building the skills of country budget advocates in understanding the country budget and conducting sound budget analysis at both national and subnational levels since 2014. In 2015, they developed a tool, “20 key questions about your country budget” for budget analysts and advocates to develop a roadmap for budget analysis (81).

**Purpose of the tool:** The tool provides examples of the types of questions that budget advocates can ask about the budget and that can be answered by budget analysis.

- The results may have several possible explanations. For example, if the government is spending twice as much on some students or patients than on others, this may be because, for example:
  - It is wasteful.
  - The two groups are different, and one needs more.
  - The two groups are different, and one is more politically influential.

The same logic applies to calculation of per capita budget expenditure. The only difference will be that a population number is required, such as the per capita budget executed for the public health care programme in any given year.