

0. Prerequisites

0.1 Legal environment

0.1.1 Responsibility for collecting, processing, and disseminating statistics

KNBS is the principal agency of the government responsible for collecting, analyzing and disseminating official statistics in Kenya, as mandated by the Statistics Act 2006. KNBS therefore compiles Government Finance Statistics (GFS) as mandated by the Statistics Act 2006.

The Statistics Act can be downloaded from

http://www.knbs.or.ke/index.php?option=com_phocadownload&view=category&id=23:policies-manuals&Itemid=599

0.1.2 Data sharing and coordination among data producing agencies

The Statistics Act gives KNBS the responsibility of coordinating the National Statistical System (NSS). The Act provides for a comprehensive approach to statistical cooperation in Kenya, including access to data for the purposes of official statistics production.

The NSS includes producers and users of statistics under the supervision and coordination of the KNBS and mainly comprises of government Ministries, Departments, and State Agencies (MDAs). In the NSS framework, KNBS participates in the GFS National Technical Working Group to enhance data sharing and coordination.

Through the National Technical Working Group, KNBS collaborates and shares data with key data providers such as The National treasury, Central Bank of Kenya, Kenya Revenue Authority, and others.

0.1.3 Confidentiality of individual reporters' data

The Statistics Act (Section 22) stipulates that the KNBS cannot publish, or otherwise make available to any individual or organization, information that would enable the identification of any individual person or entity. Individuals engaged in compilation of GFS are obliged to sign an oath of secrecy to safeguard the confidentiality of the statistics collected.

GFS is compiled and disseminated for aggregated and anonymized individual units. Confidentiality is ensured given that individual institutions are not reported on when compiling public sector statistics.

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| | <p>Procedures are in place to prevent the disclosure of reports and data of individual units.</p> <p><i>0.1.4 Ensuring statistical reporting</i></p> <p>The KNBS service charter and Performance contract ensures that GFS is reported on time together with other Macroeconomic Statistics. KNBS use secondary data sources for GFS and liaises with the primary data providers, the national treasury, to access source data in a timely manner.</p> |
| <u>0.2 Resources</u> | <p><i>0.2.1 Staff, facilities, computing resources, and financing are commensurate with statistical programs.</i></p> <p>The GFS section currently has three (3) core qualified staff members who are well trained and competent on GFS matters. The current computing resources are sufficient and adequate for the existing staff. This level of staffing is not adequate to support all the statistical programs necessary for the section to carry out.</p> <p><i>0.2.2 computing resources are adequate>?</i></p> <p>The current computing resources and physical facilities and other resources required to perform tasks are sufficient and adequate for the existing staff</p> <p><i>0.2.2 Measures to ensure efficient use of resources are implemented</i></p> <p><i>Annual budgetary process/performance contract</i> An annual costed workplan is developed for the section. All the activities to be carried out by the section are indicated in the workplan and costed. The performance is measured by the implementation of the workplan.</p> <p><i>Work programme</i> In addition to routine activities, the work program of the section is guided by the Section's annual workplan. From the workplan, an annual schedule of activities (work plan) is then drawn.</p> |
| <u>0.3 Relevance</u> | <p><i>0.3.1 Monitoring user requirements</i></p> <p>KNBS compiles and disseminates GFS to meet user requirements. The GFS is compiled in the format prescribed by the GFSM 2014.</p> |

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| | <p>KNBS has also participates actively in the National GFS Technical Working Group and the various international technical forums to gain information on user requirements and the relevance of the GFS it disseminates. KNBS also engages its stakeholders through the National Statistical System fora to assess and meet user needs and requirements.</p> <p>KNBS also monitors data needs from data users to inform its plans for further developments in the compilation of GFS.</p> |
| <u>0.4 Quality management</u> | <p><i>0.4.1 Processes in place to focus on quality</i></p> <p>KNBS has a Quality Policy that guides its operations and its available on the institution's website. It can be downloaded from http://www.knbs.or.ke/index.php?option=com_phocadownload&view=category&id=23:policies-manuals&Itemid=599</p> <p>The Quality policy affirms KNBS commitment to the provision of quality statistics and associated services effectively and efficiently. In addition, KNBS is committed to the Quality Management System (QMS), modeled on the ISO 9001:2015 international standard, and shall provide the necessary resources to achieve all the set objectives and ensure effective communication and implementation of the QMS.</p> <p><i>0.4.2 Quality monitoring</i></p> <p>The quality policy implementation is reviewed regularly to ensure that the quality objectives are being met.</p> |
| 1. Integrity | |
| <u>1.1 Professionalism</u> | <p><i>1.1.1 Impartiality of statistics</i></p> <p>The Statistics Act 2006 stipulates that KNBS is a semi-autonomous government agency. KNBS is headed by a Director General, who is authorized to direct the operations of the statistical systems in the institutions of the State and is required to act on the basis of scientific considerations.</p> <p>In KNBS, professional and scientific approaches and considerations are applied in the compilation of GFS to ensure impartiality. Compilers are free from interference to ensure professionalism, and integrity of the GFS compiled for publication.</p> <p><i>1.1.2 Selection of sources, methodology, and modes of dissemination</i></p> |

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| | <p>The Selection of sources, methodology, and modes of dissemination for GFS is carried out professionally, taking into account internationally and nationally accepted standards and best practices. Decision on dissemination is often based on user requirements and other obligations under consideration including budgetary concerns.</p> <p><i>1.1.3 Commenting on erroneous interpretation and misuse of statistics</i></p> <p>Monitoring erroneous interpretation and misuse of statistics is carried out by technical staff in the concerned subject areas. Reactions and comments by KNBS are done through communiques from the KNBS Communications Office.</p> |
| <u>1.2 Transparency</u> | <p><i>1.2.1 Disclosure of terms and conditions for statistical collection, processing, and dissemination</i></p> <p>This are provided for in the Statistics Act 2006, available in the KNBS website. All the disclosures of terms and conditions for statistical collection, processing, and dissemination are provided in the relevant publications and on request by users.</p> <p><i>1.2.2 Internal governmental access to statistics prior to release</i></p> <p>Access to statistics prior to release to other Government institutions is provided for information only and for the purposes of consultation on any emerging issues.</p> <p><i>1.2.3 Attribution of statistical products</i></p> <p>All statistics are published by KNBS are attributed to KNBS with appropriate acknowledgement of the source-data providers.</p> <p><i>1.2.4 Advance notice of major changes in methodology, source data, and statistical techniques.</i></p> <p>Such advance notices are given to all the Stakeholders on a timely basis. Explanations of new methods and changes in source data and statistical techniques are published on the website and in all relevant print publications.</p> |
| <u>1.3 Ethical standards</u> | <p><i>1.3.1 Guidelines for staff behavior</i></p> <p>All bureau staff are bound by the Code of Conduct for KNBS employees, which underscores the need for ethical conduct fir all staff.</p> |
| 2. Methodological soundness | |
| <u>2.1 Concepts and definitions</u> | <p><i>2.1.1 Concepts and definitions follow international standards</i></p> |

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| | <p>The compilation of Government Finance Statistics is guided by the Government Finance Statistics Manual (GFSM 2014).</p> <p>-As such all the Concepts and definitions follow the GFSM 2014, any deviation is documented and published.</p> |
| <u>2.2 Scope</u> | <p><i>2.2.1 Scope broadly consistent with international standards</i></p> <p>The Scope of compilation is covers the entire public sector, general Government and other statistical institutional units as classified in accordance with the GFSM 2014.</p> <p>GFS compiled covers the Statement of government operations and COFOG, Public Sector Debt, and excludes sources and uses of cash and the statement of Other Economic Flows and the Balance sheet.</p> |
| <u>2.3 Classification/sectorization</u> | <p><i>2.3.1 Classification/sectorization broadly in line with international standards</i></p> <p>All the classifications and sectorization in GFS are in line with the GFSM 2014 international standards. And a Public Sector Institutional Table is published and regularly updated.</p> |
| <u>2.4 Basis for recording</u> | <p><i>2.4.1 Principles for valuation</i></p> <p>Valuation:</p> <p>Transactions in GFS are recorded at Market value</p> <p><i>2.4.2 Recording basis</i></p> <p>Time of Recording</p> <p>-Revenue is recorded on a cash basis.</p> <p>-Expenditure is largely recorded on a commitment basis. In the case of grants and loans in kind to development projects, the development expenditures are recorded when goods and services are received</p> <p><i>2.4.3 Grossing/netting procedures</i></p> <p>GFS transactions are recorded on a gross basis.</p> |
| 3. Accuracy and reliability | |

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| <p><u>3.1 Source data</u></p> | <p><i>3.1. Source data collection programmes</i></p> <ul style="list-style-type: none"> - Source Data for Revenue - The National Treasury. -Source Data for Expenses, Acquisition of Non-Financial Assets and Expenditure- IFMIS department of The National Treasury. -Source data for Domestic financing data- The Central Bank of Kenya. -Source data for Foreign financing data- The Debt Management Department (DMD) of The National Treasury. <p><i>3.1.2 Source data definitions, scope, classification, valuation, and time of recording</i></p> <ul style="list-style-type: none"> -Source Data for Revenue – Is comprehensive and is recorded and analyzed as per the GFSM 2014 framework -Source Data for Expenses, Acquisition of Non-Financial Assets and Expenditure- Is comprehensive and is recorded and analyzed as per the GFSM 2014 framework. -Source data for Domestic financing data- The Central Bank of Kenya. -Source data for Foreign financing data- The Debt Management Department (DMD) of The National Treasury. <p><i>3.1.3 Source data timeliness</i></p> <p>The source data is provided in a Timely manner.</p> |
| <p><u>3.2 Assessment of source data</u></p> | <p><i>3.2.1 Source data assessment</i></p> <ul style="list-style-type: none"> -Source Data is assessed at the GFS Technical Working Group Level which resolves any outstanding issues |
| <p><u>3.3 Statistical techniques</u></p> | <p><i>3.3.1 Data compilation statistical techniques</i></p> <ul style="list-style-type: none"> -Sound statistical techniques are employed in the Data compilation process as per the Institution’s Guidelines and GFSM 2014 as Necessary <p><i>3.3.2 Other statistical procedures</i></p> <p>Other statistical procedures are applied as necessary. Such as the use of bridge tables</p> |
| <p><u>3.4 Data assessment and validation</u></p> | <p><i>3.4.1 Validation of intermediate results</i></p> <ul style="list-style-type: none"> - Data are validated against other Data sources where available and any statistical discrepancies that arise are addressed. |

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| | <p><i>3.4.2 Assessment of intermediate data</i> -- Data assessment is done regularly to investigate the causes and occurrences sources of any discrepancies.</p> <p><i>3.4.3 Assessment of discrepancies and other problems in statistical outputs</i> -Investigations into any discrepancies are done.</p> |
| <u>3.5 Revision studies</u> | <p><i>3.5.1 Revision studies and analyses</i></p> <p>Statistics published are analyzed and revised periodically as pre-determined in the bureau's revision practices which elucidates the key aspects in the revision policy on GFS.</p> |
| 4. Serviceability | |
| <u>4.1 Periodicity and timeliness</u> | <p><i>4.1.1 Periodicity</i> -Kenya National Bureau of Statistics compiles and publishes Comprehensive Annual General Government GFS data in The Annual Economic Survey Publication.</p> <p><i>4.1.2 Timeliness</i> Kenya National Bureau of Statistics compiles and publishes Annual General Government GFS in the Economic Survey publication by the End of the First Quarter on a timely basis.</p> |
| <u>4.2 Consistency</u> | <p><i>4.2.1 Internal consistency</i></p> <p>The consistency of the statistics published is ensured. Concepts, definitions, and classifications for producing sub annual and annual government finance statistics are in line with the GFSM 2014.</p> <p><i>4.2.2 Temporal consistency</i></p> <p>The Time series data are revised in cases where changes in source data, methodology, or techniques are introduced. Any Unusual changes in Time series data trends are explained in the Notes in the publication.</p> <p><i>4.2.3 Intersectoral and cross-domain consistency</i> The Government Finance Statistics are compiled as per the GFSM 2014 which is consistent with the SNA 2008, thus the Statistics are consistent with the national accounts, monetary and financial statistics, balance of payments, external debt and public-sector debt.</p> |

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| <u>4.3 Revision policy and practice</u> | <p><i>4.3.1 Revision schedule</i></p> <p>-Revision of government finance statistics is carried out annually and known to the public, whenever there is new information available or circumstances that necessitates a revision exercise.</p> <p><i>4.3.2 Identification of preliminary and/or revised data</i></p> <p>-ESTIMATES and PROVISIONAL data are identified whenever disseminated.</p> <p><i>4.3.3 Dissemination of revision studies and analyses</i></p> <p>-GFS revision studies and analyses are disseminated as available</p> |
| 5. Accessibility | |
| <u>5.1 Data accessibility</u> | <p><i>5.1.1 Statistical presentation</i></p> <p>-The Government Finance Statistics are disseminated according to the standard components of the GFSM 2014.</p> <p>-The data is also disseminated in Chapter 6 of the annual Economic Survey and Statistical Abstract, published by the Kenya National Bureau of Statistics (KNBS).</p> <p>- The statistics are disseminated in comprehensive formats that meet needs of users/ policy makers with charts, tables and Notes on current-period developments are included, to facilitate analysis and understanding.</p> <p><i>5.1.2 Dissemination media and format</i></p> <p>-Kenya National Bureau of Statistics compiles and publishes Comprehensive Annual GFS data in The Annual Economic Survey Publication at the end of the 1st quarter. The Publication disseminates Statistics for the Central Government and Statistics on Public Debt.</p> <p>-Both hard and electronic copies of the above publications are available for Users on the KNBS website and library.</p> <p><i>5.1.3 Data published according to a preannounced schedule</i></p> <p>The advance release calendar for the full year is available on KNBS website, http://www.knbs.or.ke/index.php?option=com_phocadownload&view=full&id=774&Itemid=1211</p> <p><i>5.1.4 Simultaneous release</i></p> |

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| | <p>The data are released simultaneously to the public.</p> <p><i>5.1.5 Further statistics provided on request</i> Non-published data are made available on request</p> |
| <u>5.2 Metadata accessibility</u> | <p><i>5.2.1 Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques</i> The GDDS metadata and other related descriptions are reviewed and updated regularly and are made available on request.</p> |
| <u>5.3 Assistance to users</u> | <p><i>5.3.1 Dissemination of information on contact points</i> Contacts are given in all publications, as well as on the KNBS website.</p> <p><i>5.3.2 Availability of documents and service catalogues</i> All documents are available and are made available on request, via KNBS website, as well as hard copies in the KNBS library.</p> |