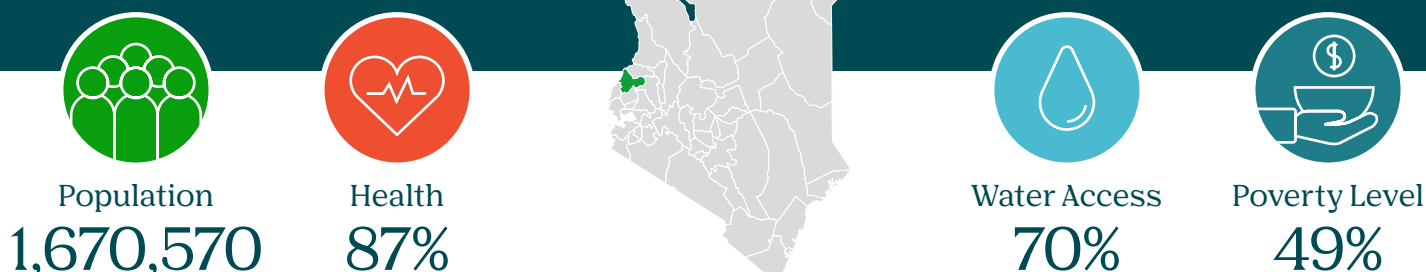


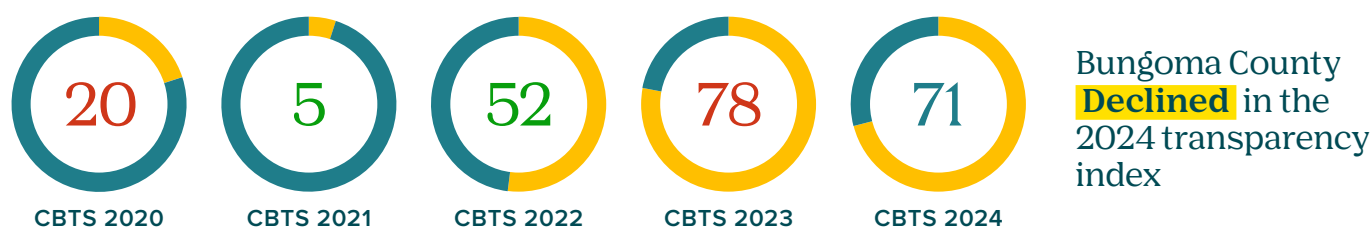
Kenya's County Budget Transparency Survey 2024

Bungoma County Summary



Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection, and utilization of public resources. The County Budget Transparency Survey (CBTS) is an annual survey that assesses the availability of ten key budget documents that, by law, each county is required to publish and publicize annually on their official websites. Secondly, the survey evaluates the information contained in the available key budget documents including revenue, expenditure, feedback on public participation, priority narratives, justifications, and details on capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2024, Bungoma county published 9 out of 10 key budget documents and scored 71 out of 100 points. This was a decline from 78 out of 100 points in CBTS 2023.



Bungoma County published 9 out of 10 key budget documents in CBTS 2024.

How comprehensive is the content of budget documents that Bungoma County makes publicly available?

DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	●	—	—	●	—
Annual Development Plan	●	●	●	●	●
Approved Programme-Based Budget	●	●	●	●	●
County Fiscal Strategy Paper	●	●	●	●	●
County Budget Review & Outlook Paper	●	●	●	●	●
Citizens Budget	●	●	●	●	●
County Quarterly Budget Implementation Report Q1	●	●	●	●	●
County Quarterly Budget Implementation Report Q2	●	●	●	●	●
County Quarterly Budget Implementation Report Q3	●	●	●	●	●
County Quarterly Budget Implementation Report Q4	●	●	●	●	●
Finance Act	●	●	●	●	●

● Publicly available ● Not published

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	40	—	—	71	—
Annual Development Plan	×	×	33	53	47
County Budget Review & Outlook Paper	×	×	85	90	92
County Fiscal Strategy Paper	57	21	69	83	78
Approved Programme-Based Budget	×	×	47	46	44
Citizens Budget	×	×	52	45	55
Finance Act	40	×	67	67	67
County Quarterly Budget Implementation Report	×	×	×	82	60

● 81–100 (A) ● 61–80 (B) ● 41–60 (C) ● 21–40 (D) ● 0–20 (E) × Not published



Key observations in Bungoma County budget documents

Bungoma county has made strides in making budget documents publicly available. However, the county failed to continue publishing its Quarter 3 Budget Implementation report between CBTS 2023 and CBTS 2024. Furthermore, in three of the last five survey rounds, the county did not publish a single implementation report at the time of evaluation.

The county provided less than half the required information in their ADP and approved PBB. In both documents, the county did not provide information on revenue or public participation. The County Quarterly Budget Implementation report did not contain non-financial information as required by the guidelines.

The information on public participation shows the county provided 33 out of 100 points. The CBTS evaluates the feedback from the public, that is, the information on who was involved, input that resulted from public participation and the decisions incorporated into the final documents. Bungoma county provided all the required information on public participation in County Fiscal Strategy Paper. Still, they did not provide information on the Annual Development Plan, and approved Programme Based Budget, which were also evaluated.

Opportunities to improve Bungoma County's budget transparency:

1 Bungoma county failed to publish all the implementation reports in this survey as it did in the previous survey. The county should consistently produce, publish, and publicize the key budget documents on time so the public can use them to influence budget decisions and outcomes.

2 Bungoma county should provide all required details in budget documents by law. The county can improve by providing disaggregated revenue information in their ADP and PBB, a well as detailed information on service delivery outputs and measurable indicators at the programme and sub-programme level in its QBIRs.

3 Bungoma county should provide the section with feedback on public participation with justifications. Outcomes of feedback should be in these categories whether A) the input is incorporated into the final budget document, and allocations made for them, this could further tell us there is an impact and decisions were influenced, B) input is considered and taken up but to be implemented in subsequent financial year(s) which could be as a result of limited resources, C) the public input acknowledged but rejected but with proper justification and D) the input is not acknowledged or considered.

Transparency Performance by Thematic



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