

# Understanding the Motivators and Challenges of Budget Transparency in Kenya's Counties

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May 2025





# About Bajeti Hub

**Bajeti Hub is a Kenyan non-profit organization working to advance transparency, accountability, participation, and equity in national and sub-national budgeting processes.**

We believe that greater transparency, inclusion, and equity in how public budgets are formulated and executed leads to enhanced accountability and better services especially for poor and marginalized populations. Our approach entails developing a rigorous body of evidence on public finance, developing citizens' and civil society capacities to deliberate on budget decisions and engage with governments, and partnering with development partners, governments, civil society actors and citizens to co-create sustainable models in the PFM space.

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## **Acknowledgements**

We appreciate the support of the department(s) of finance and economic planning, as well as the county-based CSOs. The authors also recognize the significant contribution of all the participants interviewed, whose generous time and support made this work possible.

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## Definitions

**Regional budget hubs:** These are platforms for budget practitioners to learn from each other and also for collective budget advocacy across Kenya's counties and regions.

**Budget Facilitators:** These are trained budget practitioners that lead county-level civic engagements in the budget process in their counties and regions.

**Budget Champions:** Community influencers who mobilize citizens and support collective learning, analysis, and generation of citizens' proposals related to budget decisions, especially at the Ward level. Budget champions are recruited and trained by budget facilitators.

## Abbreviations

**HGLOs:** High level Government Officials (majorly used in the in this study interviews)

**TGOs:** Technical Government Officials (majorly used in the in this study interviews)

**CSOs:** Civil Society Organizations

**CBTS:** County Budget Transparency Surveys

**CABRI:** Collaborative Africa Budget Reforms Initiatives

**OECD:** Organization for Economic Co-operation and Development

**PEFA:** Public Expenditure and Financial Accountability

**OBS:** Open Budget Survey

# Introduction



Kenya's sub-national budget process is founded on legal provisions that dictate the principles and procedures that devolved units should follow. These laws include the Constitution of Kenya of 2010 and the Public Finance Management Act of 2012, which both contain requirements for the disclosure of budget information to the public in a standardized manner.

While increased budget transparency offers benefits such as enhanced oversight and legitimacy from citizens, studies show that in spite progress Kenya's counties continue to struggle to avail budget information to the public. The County Budget Transparency Survey, an annual assessment of subnational budget transparency, shows that counties have improved in the level of information disclosed to the public since 2020. However, this progress is often neither uniform or consistent, as some counties stagnate or regress in the number and quality of budget documents, they make available online.

What drives these trends in budget transparency? Globally, hardly any attempts have been made to explore what factors motivate or demotivate sub-national units of government to be fiscally transparent. It is against this backdrop that Bajeti Hub conducted an in-depth study to investigate the behavioral phenomena surrounding how sub-national units in Kenya make budget information available to the public.

The study documents the norms, experiences and practices that shape sub-national fiscal transparency in Kenya. It presents evidence to guide fiscal reform at the sub-national level and inform advocacy efforts by local civic actors and the public. Beyond Kenya, it provides key policy insight for countries with a similar decentralized public financial management system.

This paper is categorized into four major sections, an introduction, literature review, methodology and findings. The findings are organized into four sub-sections detailing the factors that affect motivations of budget transparency, interplays throughout the budget cycle, implications for practice and conclusions.



# Literature Review



Fiscal transparency and public participation in decision-making within Public Finance Management is not a novel idea. Numerous laws across different countries require governments to publicly disclose budget information regarding the collection and expenditure of public funds throughout the entire budget cycle.

Budget transparency is widely perceived as a legal practice to disclose comprehensive information on revenue and expenditure by spending agencies that should be used by oversight institutions and the public. In Kenya, the budget process is in-built with opportunities for engagement between government and the public during planning and formulation, approval and implementation stages.

Transparent budgets represent opportunities for citizens to monitor government revenues, allocations, and expenditures, and to evaluate public services and infrastructure. Importantly, transparency is more than disclosure: governments should give reasons for their decisions and engage in dialogue with citizens.<sup>1</sup> One study offers evidence that citizens are more likely to achieve their economic rights and governments more likely to earn their citizens' trust when budgets are transparent.<sup>2</sup>

## Assessing Budget Transparency

The International Budget Partnership biennially releases a global transparency index, the Open Budget Survey, that assesses the level of budget transparency and participation globally.<sup>3</sup> The survey finds that countries are putting in much-needed efforts to be transparent by instituting unique practices that allow citizens to access budget information, and oversight and improve participation.

Other assessments of budget transparency include by the Organization for Economic Co-operation and Development (OECD), which provides practices in governance, implementation, and performance of budgeting by OECD countries which include citizen participation, transparency, and fiscal risk management.

There has also been a push to provide standards, principles, and guidelines that improve budget transparency by international financial institutions. Examples include the International Monetary Fund's Fiscal Transparency Evaluation (FTE)<sup>4</sup> and the Public Financial Management (PFM) assessment reports produced using the Public Expenditure and Financial Accountability (PEFA) methodology.<sup>5</sup> The Collaborative Africa Budget Reforms Initiatives (CABRI) also provide some assessments of budget transparency across countries in Africa.<sup>6</sup> However, most of these assessments and practices focus on the national level, and the literature on sub-national studies or evaluations of budget

1 Sabina Schnell, (2024). [Transparency in government is important – but not everyone agrees on what it means.](#)

2 [From Transparent Budgets to Shared Prosperity \(worldbank.org\)](#)

3 International Budget Partnership, [Open Budget Survey](#)

4 [Fiscal Transparency \(imf.org\)](#)

5 [About | Public Expenditure and Financial Accountability \(PEFA\)](#)

6 [Budget transparency \(cabri-sbo.org\)](#)

transparency remains generally limited.

## Evaluating Sub-National Budget Transparency

The latest Open Budget Survey shows countries in Sub-Saharan Africa countries have made significant strides in outperforming other regions. However, Kenya has stagnated<sup>7</sup>. At the sub-national level, Bajeti Hub conducts annual surveys which have shown counties have made significant efforts in budget transparency, however just slightly above half of the required budget information is provided by counties. Citizens have a right to full disclosure of budget information and where the funds raised are allocated and spent. This is why it is important to understand the theory behind counties showing different patterns in providing budget information to the public.

The CBTS is an independent comparative assessment of the availability and comprehensiveness level of budget information that counties disclose to the public. The survey is carried out yearly by Bajeti Hub, in collaboration with county-based Civil Society Organizations and with the participation of County Governments in various stages.

This survey has been carried out in the last eight years with full breadth since 2020 and has depicted varying patterns that warrant understanding. For example, the latest survey findings (CBTS 2023) show that counties are progressively becoming more transparent; however, budget information remains limited, with slow and uneven progress and in some components such as information on public participation remains very low. Further, the findings indicate that even while some counties have progressed, others have not taken steps to provide budget information to the public, despite the benefits of counties being transparent beyond legal compliance.

Counties are also not consistent in making budget information publicly available, and where they are made available, the budget documents provide incomplete coverage of required budget information, by law. However, few if any studies have been done to assess the factors that influence the trends in budget transparency at the sub-national level, as seen in Kenya's CBTS.

Wehner and de Renzio, 2013 studied the determinants of budget/fiscal transparency and, through a review of empirical evidence, found that the main factors affecting fiscal transparency are political, namely political (electoral) competition, and the level of governmental democracy<sup>8</sup>. Although citizens and the media, and financial factors determine sub-national government (SNG) fiscal transparency, at the national level its effect seems negligible. This may be due to the reduced participation opportunities and pressures of citizens on the national government, or different structures and sources of funding of national and SNGs<sup>9</sup>.

As a result, civil society actors and members of the public are left in the dark with regard to what reasons or motivations influence the budget transparency of their governments – hindering effective budget advocacy efforts. The basic motivation for this paper is to bring into light to the subject and unpack the issues surrounding the state of sub-national budget transparency in Kenya.

7 Mathew C. (UNICEF). Open Budget Survey 2021, Sub-Saharan Africa. [https://internationalbudget.org/wp-content/uploads/IBP-OBS-Regional-Report-Sub-Saharan-Africa\\_.pdf](https://internationalbudget.org/wp-content/uploads/IBP-OBS-Regional-Report-Sub-Saharan-Africa_.pdf)

8 Wehner and de Renzio, 2013. Working Papers In-depth research on budget transparency, participation, and accountability Number 3: December 2011. [Budget Transparency and Financial Markets](#)

9 Branko Stanic. 2018. <https://pse-journal.hr/upload/files/pse/2018/4/4.pdf>

# Methodology



The objective of this study was to determine the factors that affect the motivation of sub-national levels of government in Kenya to avail budget information to the public or, to be transparent. The study was guided by the following research questions:

- a) Why are some counties more transparent than others?
- b) What are key factors that affect the ability of a county to be transparent of a county?
- c) Who are the main actors involved in the availing of budget information to the public?
- d) What reforms, structures or commitments have counties put in place to advance budget transparency?
- e) How does an active citizenry contribute towards enhancing budget transparency, public participation, and oversight?
- f) What are some good practices in how counties are making budget documents available?

## Study Design and Data Collection

This qualitative study adopted descriptive and exploratory research methods. A structured online questionnaire was shared with Kenya's 47 county governments, particularly, technical government officials. Another online questionnaire was shared with budget practitioners within civil society in 19 counties. Both surveys sought to collect data on the experiences and perspectives of both groups on the factors that motivate or demotivate counties to be transparent. One-on-one key informant in-depth interviews were also conducted with County Executive Members of Finance in the 11 counties that met the criteria set out in Table 1.

## Study Population

Purposive sampling was used to identify the counties for key informant interviews. Case selection for the counties was informed by their predefined characteristics based on their performance in the County Budget Transparency Survey 2023 index score. The index is computed as a part of the CBTS and is based on the availability and comprehensiveness of key budget documents that county governments must publish in accordance with the law.<sup>10</sup> Factors that were taken into consideration in the selection from the CBTS include performance, the consistency of performance, progression, and regression.

<sup>10</sup> To find out more about the survey, click here [Kenya's County Budget Transparency Survey 2022 - International Budget Partnership](#)



**Table 1: Counties sample selection criteria**

Target area	
1	Counties that have remained most transparent consistently (scoring 'B' (61 – 80 out of 100 points) and above.
2	Counties that improved in the last two rounds of the surveys (recorded significant improvements in CBTS 2021 and 2022 compared to the preceding survey).
3	Counties that regressed in the last two rounds of the survey (Stopped publishing budget documents, and scores declined compared to the preceding survey).
4	Counties with comprehensive key budget documents (provides most budget information – We considered approved Programme Based Budgets and Quarterly Budget Implementation Reports in CBTS 2022 for this Survey.)

Source: County Budget Transparency Surveys 2020 - 2023

## Data Analysis

The data collected for this study was subjected to a case-by-case thematic analysis to identify patterns of meaning among the responses. This resulted in the identification of common themes across the three datasets that formed the framework for the interpretation and analysis of the potential factors that motivate budget transparency at the sub-national level in the responses. On the micro level, the responses were coded into four thematic areas or reasons: citizen-oriented, legal, practical/technical, and external.

To encompass less prevalent but nuanced data points, these were later refined to three macro themes: administrative/practical, political and legal. Where appropriate, the data was quantified through enumeration to assess the strength of the various themes across the dataset. The results in this study were also cross with the secondary analysis from the previous county budget transparency survey findings.

## Detailed Findings



The findings of this study are broken down into 4 main sections. Section 1 comprises a discussion on the key factors affecting motivations for budget transparency at the sub-national level in Kenya, from the perspective of civil society, and both lower and higher-level county government officials. Section 2 discusses the notable variation in the motivations for budget transparency across the different stages in the budget cycle. In section 3, progress, lessons and opportunities for improvement are examined. This section also identifies good practices in budget transparency by counties in the study. Finally, Section 4 outlines the conclusion and limitations of the study and opportunities for further research.

### Section 1: The Key Factors Affecting Motivations for Budget Transparency

The benefits of transparency to those outside government are relatively clear.<sup>11</sup> Transparency, through enabling citizens to access information on decision making processes and participate effectively in those processes, increases public accountability.<sup>12</sup> More state transparency also increases the perceived legitimacy of government through providing the possibility of assessing the alignment between state actions, including resource allocation or budgeting, and established policy and law. Yet, the benefits to government in making its information available publicly are not necessarily as obvious.

In this study, we identified three main themes among the broad set of factors affecting motivations for sub-national governments in Kenya to be fiscally transparent: legal, administrative/ practical, and political. Some of these factors were found to be external to these units, while most were internal. Table 2 outlines a basic classification of the factors.

<sup>11</sup> Sachin S., Finn B., Tim D., February 2024. The benefits of transparency. Why being more open is good for government. <https://www.instituteforgovernment.org.uk/sites/default/files/2024-01/the-benefits-transparency.pdf>

<sup>12</sup> Murat J., Islam P., 2018. The Role of the Principle of Transparency and Accountability in Public Administration. <https://core.ac.uk/download/pdf/229465497.pdf>

**Table 2: Classification of Factors Affecting Motivations for Budget Transparency**

Factor	Example	Nature (Internal or External)
Legal	<ul style="list-style-type: none"> <li>• Legal requirements</li> <li>• Use of budget preparation guidelines</li> </ul>	External
Administrative and Practical	<ul style="list-style-type: none"> <li>• Technical Capacity of Staff</li> <li>• Responsibility of stakeholders (clarity of roles and responsibilities)</li> <li>• Organization of county government</li> </ul>	Internal
Political	<ul style="list-style-type: none"> <li>• Fear of public repercussions</li> <li>• Leadership/ political will</li> <li>• Citizen Inclusion and Ownership</li> <li>• Public Pressure</li> </ul>	Internal and External
Others	<ul style="list-style-type: none"> <li>• Best practices</li> </ul>	Internal and External

## 1.1. Legal Factors Affecting Motivations for Budget Transparency

The requirements for transparency in Kenya's system of managing public finances draws heavily from legal provisions which demand the publishing and publicizing of specific key budget documents throughout the financial year. Some of Kenya's laws and regulations even include when these documents should be produced and highlight specific contents they should contain. Despite this, only four of the 15 technical government official (TGO) respondents from the sampled counties highlighted the need to meet legal requirements or be compliant with the law as a reason for making budget documents publicly available throughout the budget cycle. Among these, most responses specifically highlighted compliance with the Public Finance Management (PFM) Act of 2012, as a reason. This reasoning also resonated with civil society organization (CSO) respondents, eight of which referred to adherence to or respect for the law as factors that make counties transparent.

Beyond the law, there are also guidelines that counties should follow when developing key budget documents. A good case is on the Programme Based Budget, for which the National Treasury provides a budget circular by August 30, and the Quarterly Implementation Reports, for which the Office of the Controller of Budget (OCOB). provides guidelines for reporting on the implementation for the quarter.

All TGO respondents except two, confirmed that there are specific guidelines that their county governments follow in preparation of key budget documents, and listed these guiding documents. The documents listed were found to be a mix of laws and preparatory guidelines from different national government agencies. **As Figure 1** shows, the TGOs demonstrated an acute (100%) awareness of and adherence to the PFM Act of 2012 and its attendant PFM regulations, as well as guidelines provided by the National Treasury. However, just over 70% of TGO respondents reported following guidelines from the OCOB.

**Figure 1: Compliance With Laws and Guidelines on Public Finance Management by Technical County Officials**



The findings of the County Budget Transparency Survey 2023 show that counties provide about half of the information required by law in their programme-based budget and quarterly budget implementation reports.<sup>13</sup> In the context of the above findings, this suggests that despite the provision, acknowledgement and even reported use of the guidelines and templates, counties may not be fully adhering to, or following, these provisions when presenting budget information. Box 1 provides an example of the guidelines from the Controller of Budget.

#### **BOX 1: The Office of the Controller of Budget**

The Office of the Controller of Budget (OCOB) is an independent office established by Article 228 of the Constitution of Kenya. It has the main role of monitoring the implementation of budgets for both the National and County Governments by approving withdrawals from public funds. To this extent, the COB issues circulars to all Counties, and Ministries, Departments and Agencies with templates that these entities should provide in the provision of budget implementation information every quarter.<sup>14</sup>

The Controller of Budget has provided templates that present how counties should package information on budgetary performance during implementation. For example, the expenditure template has up to 14 sections including: recurrent and development performance by administrative levels, detailed information on the status of development projects, budget execution by programmes and sub-programmes, revenue performance among others. In practice, the quality of information contained in budget documents is a factor of adherence to these templates.

<sup>13</sup> <https://internationalbudget.org/publications/kenyas-county-budget-transparency-survey-2023/>

<sup>14</sup> [Expenditure Templates – Office of the Controller of Budget \(cob.go.ke\)](https://cob.go.ke/Expenditure%20Templates%20-%20Office%20of%20the%20Controller%20of%20Budget)



'Some departments may not follow the criteria required...' TGO

"G"  
COUNTY \_\_\_\_\_

DEPARTMENT: .....

Programmes and Sub-Programmes Performance Report for the Period Ending 30th June 2024 (Non-Financial Information)							
	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2023/24		Remarks
					Target(s)	Actual as at 30th June, 2024	
Programme	1)						
	2)						
	3)						
	4)						
(Insert additional Sub-Programmes)							

Signed by Accounting Officer: \_\_\_\_\_

Signed: \_\_\_\_\_

Source: Circular to County Governments for the Submission of the Annual Financial and non-financial reports for the financial year 2023/24. <sup>15</sup>

## 1.2. Procedural Factors Affecting Motivations for Budget Transparency

Assuming the legal impetus to be transparent, what then are the factors that hinder or encourage county governments from being transparent? In the data, both county government respondents and key informants referred to the challenges in the processes that contribute to making budget documents publicly available.

### Technical Capacity to be Transparent

One key challenge identified by all High-Level Government Officials (HLGO) was a general lack of capacity to be transparent. Among most respondents, this lack of capacity was defined by understaffing and a general inability of existing departmental staff to produce timely and quality budget documents. Notably, among both high-level and technical county staff, the stated lack of technical capacity was linked to an absence of training in the preparation of budget documents. Despite this, some HLGO respondents indicated that such training has been provided in the past by the National Treasury.

*'The orientation might not be comprehensive enough to equip them with knowledge and skills. Therefore, there is a need for comprehensive training to be done targeting the COs, as others appointed to this position have had no prior experience in such positions. The capacity affects the kind of information presented in the departmental budgets and reports, which sometimes results in back and forth seeking additional information and clarity on some gaps when consolidating the entire budget.'* – HGLO

*'...In some instances, you find the staff preparing the report has no adequate skills. For example, a budget document being prepared by an accounts clerk...' – TGO*

In theory, the capacity for transparency is relevant to both the County Executive and County Assembly as institutions which have the responsibility to produce and scrutinize key budget documents respectively. The technical capacity of staff within the county assembly to scrutinize such key budget documents as they are submitted by the Executive is key to the budget process and accountability.

From the responses, there was one case where the County Assembly played their role in tasking the County Executive to publish comprehensive budget information. This component should continue to be strengthened to ensure county assemblies are living up to their role in the scrutiny of budget documents following all the transparency principles before they are made publicly available.

### Availability of Data for Comprehensive Budget Documents

The study revealed that some HLGOs see the lack of adequate data as a challenge in the production of high-quality budget documents. One respondent referred to the lack of monitoring data to influence financial projections contained within budget documents. Most budget documents along Kenya's sub-national budget cycle should contain some proportion of financial and non-financial information in line with the legal requirements on the information within these documents. This creates the impetus for counties to monitor key indicators and collect data on these to inform the decision-making process. For example, in their quarterly implementation reports, counties should report both financial and non-financial metrics quarterly.

Respondents also indicated that a lack of funding and capacity for monitoring and evaluation (M&E) units contributes to poor data availability. This was corroborated by a CSO respondent, who alluded to inadequate M&E personnel and tools at their county as reasons behind the scanty availability of non-financial information.

*'...the county government monitoring and evaluation unit is not well equipped, has inadequate personnel and no adequate tools to have comprehensive information or data to present in a timely manner...' - TGO.*

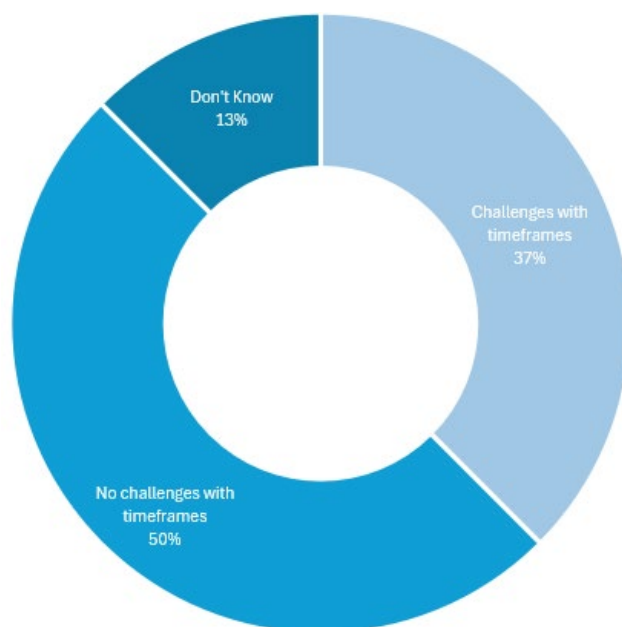
The study revealed that some HLGOs see the **lack of adequate data** as a challenge in the production of high-quality budget documents.

## Time to Produce Budget Documents

*'...Limited time to meet deadlines is a key challenge affecting the production of quality and comprehensive documents...' - HLGO.*

37 percent of the 16 TGO respondents in the study cited limited time in preparation of key budget documents as a key factor affecting the transparency of county governments. TGO respondents indicated that there are often delays in the process of producing budget documents. Such delays occur in the compilation of information and data from the different county departments, and the review of this information by the Department of Economic Planning. Among the challenges said to contribute to these delays were a lack of staff capacity and the political nature of some budget documents which require a longer deliberation process. HGLO respondents also alluded to the impact of delayed disbursements on reporting to the Controller of the Budget.

**Figure 2: Prevalence of challenges with timelines among respondents**



Source: Bajeti Hub

*'Timeframe affects the quality of information. Some of the documents are being prepared in a hurry. For example, the Annual Development Plan is a very important planning document, and the guideline requires several chapters which are quite lengthy. Given the timeframe between July and September, the document must be completed and submitted to the County Assembly is very short...' - TGO*

Some government respondents refer to the inflexibility or impracticality of the timelines provided by regulations and guidelines on county budget processes as part of the cause of delays. In some cases, this was said to precipitate a small window of time for county assemblies to conduct public participation and consider and approve budget documents.

*'To prepare a comprehensive public participation requires two or three weeks. The*

*timeframe is not sufficient. The other document is the County Budget Review and Outlook Paper which has a very limited timeframe.’ - HGLO.*

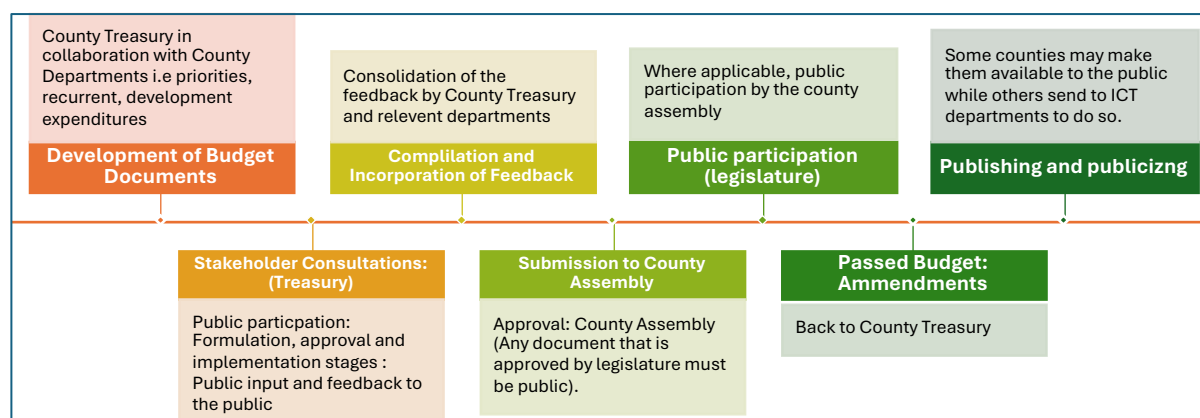
### Delays in Publishing of Budget Documents

*‘...Ongoing challenges persist, indicating a lack of synergy between departments responsible for budget documents. Instances of delays in document uploads by the ICT department, despite other departments providing them, persist.’ - HGLO.*

Even when budget documents are finally produced and approved by the County Assembly, respondents highlighted challenges in the publishing and publicizing of these documents. Nine of the sixteen TGO respondents highlighted a reason related to the act of publishing or uploading budget documents as a hindrance to budget transparency when budget documents are produced. These reasons centred around the interlinkage between the ICT and other departments in making budget documents publicly available online on time, such as lack of submission to the department, submission but lack of upload, or website downtime. An in-depth discussion of the impact of departmental interlinkages can be found in the section below.

One HLGO respondent described the process of publishing budget documents online as one that starts with the County Treasury and ends with the ICT department. Within the ICT department, one respondent highlighted that bureaucracy and protocol prior to uploading budget documents lengthen the process of submission. TGOs further alluded to the lack of capacity of the ICT department to do the upload and publicising of documents.

**Figure 3: Process of preparation and publishing a key budget document**



Source: Bajeti Hub

### County Departmental Interlinkages

The design of public finance management systems, including their ultimate level of transparency, is deeply linked to the overall administrative machinery government units. This includes the division of responsibilities among different parts of government along the process of resource allocation, including producing and checking the accuracy of budget information produced by the executive<sup>16</sup>. The study finds that this axiom holds true at the sub-national level. On the quality

<sup>16</sup> Wehner, De Renzio 2011. Working Papers In-depth research on budget transparency, participation, and ac-



of budget documents, TGO respondents referred to significant coordination problems when compiling comprehensive budget information across county departments, stemming from a lack of technical skill, adherence to preparation guidelines and a lack of understanding of the budget process by county departmental staff. One HGLO, referred to poor coordination between the public participation office, within its role of giving feedback from citizens on budget documents, and the ICT department, which publishes those documents, as a hindrance to transparency. Another key human resource challenge identified by two TGO respondents was frequent staff rotation. One TGO referred to 'Frequent change in members of County Sector Working Groups' specifically as a challenge.<sup>17</sup>

The study also demonstrates how counties have overcome the inter-linkage challenge. In one case, two personnel from the Department of Education and the Department of ICT and Communications (a communications officer and an ICT technical Officer) are deployed to the County Treasury to ensure the timely publishing of information to the County Website. Notably, the county in question has consistently scored amongst the top ten counties of the County Budget Transparency Survey for the last three years. In the most recent CBTS 2023, the county was among the top-scoring counties, having made all 11 legally required budget documents available.<sup>18</sup>

### Responsibility for Budget Transparency

A key theme across government respondents of the survey was responsibility. Kenyan legislation prescribes that county governments, particularly the County Treasury, are ultimately accountable for the publishing and publicizing of budget documents. However, this responsibility becomes nuanced within the county as different departments and actors within counties have different roles with respect to the processes that enable budget transparency.

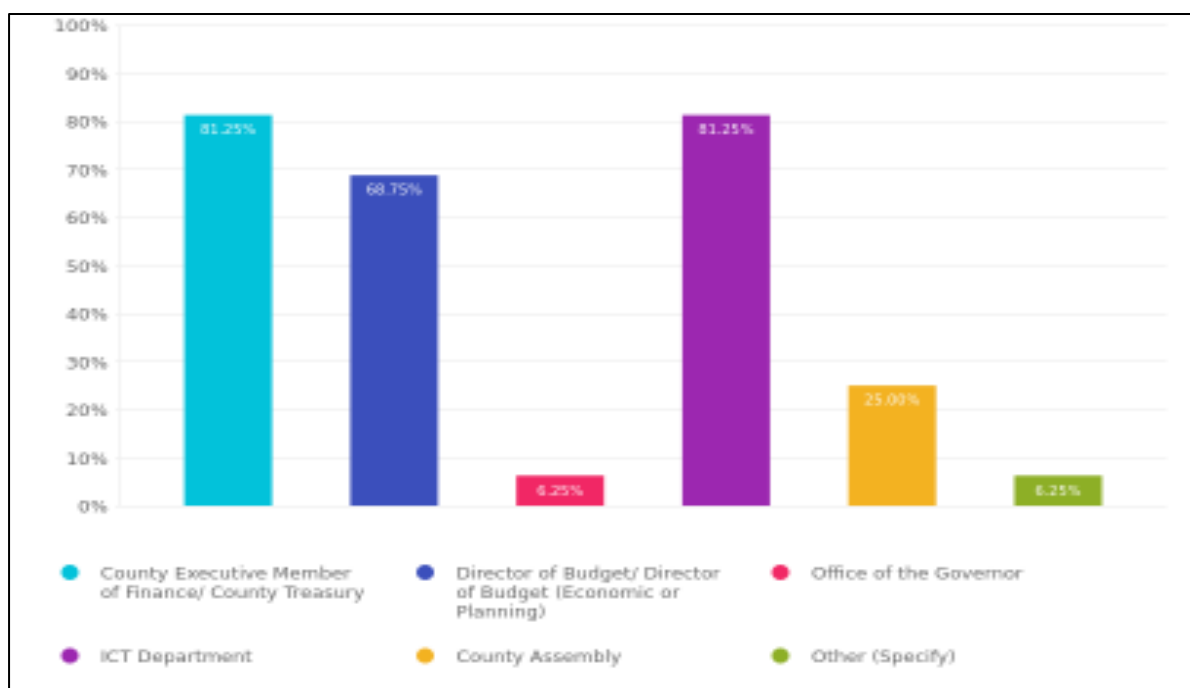
In response to the survey, 81% of TGO respondents named the County Executive Member of Finance/ County Treasury and the ICT departments as the actors within the county responsible for the availing of budget documents. Over 60% of the respondents further named the Director of Budget/ Director of Budget (Economic or Planning) as responsible, while 25% gave some responsibility to county assemblies. Few respondents (6.25%) reported a role for the Office of Governor in budget transparency.

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countability Number 3: December 2011. Citizens, legislators, and executive disclosure: The political determinants of fiscal transparency. <https://internationalbudget.org/wp-content/uploads/IBP-Working-Paper-3-Political-Determinants-of-Fiscal-Transparency.pdf>

17 SWGs are bodies meant to facilitate government coordination around the budget, so that the main departments and agencies within each sector negotiate over priorities. For more see: <https://internationalbudget.org/wp-content/uploads/kenya-sector-working-groups-and-public-participation-2016.pdf>

18 Bajeti Hub, 2023. County Budget Transparency Survey 2023, Main Report. <https://internationalbudget.org/wp-content/uploads/Kenyas-County-Budget-Transparency-Survey-2023-v2.pdf>

**Figure 4: Who is responsible for budget transparency?****Box 2: Access to Information Officer(s)**

By law, counties are required to have access to information officers who can respond to requests made by the public. The study demonstrates that 13 of the 16 (81 percent) counties in the study indicated have ATI officers in place. Why then do the challenges of accessing budget information continue to persist? An in-depth look shows that this could be related to whether these officers are housed in the right departments to effectively respond to citizens' queries on matters of budgets. For example, two key departments seem to play significant roles in housing access to information officers; in some counties, county treasuries are the go-to offices for budget information, while in other counties public relations/ service and communications/ administration seem to be the key offices where Access to Information officers is placed. Still there remains no clear guidance in the law or regulations on which department should have that responsibility.

**1.3. Political Factors Affecting Motivations for Budget Transparency**

A 2019 study assessing the factors that can affect budget transparency in 95 countries found that budget transparency can be explained through political factors.<sup>19</sup> More specifically, budget transparency requires certain characteristics of both governments and electoral/political systems. Given the close contact and operation of public finance systems and political systems, there seems

<sup>19</sup> Explaining budget transparency through political factors. Francesca C., Beatriz C., & Marco B. <https://journals.sagepub.com/doi/epub/10.1177/0020852319847511>

to be some relationship between budget transparency and power. Greater transparency is a way to create what Powell and Whitten (1993) call “clarity of responsibility.” It eases the task of attributing outcomes to the acts of particular politicians.<sup>20</sup> This section highlights the findings of the survey that allude to this connection.

### **Leadership and Political Will for Budget Transparency: The demand for and supply of budget information.**

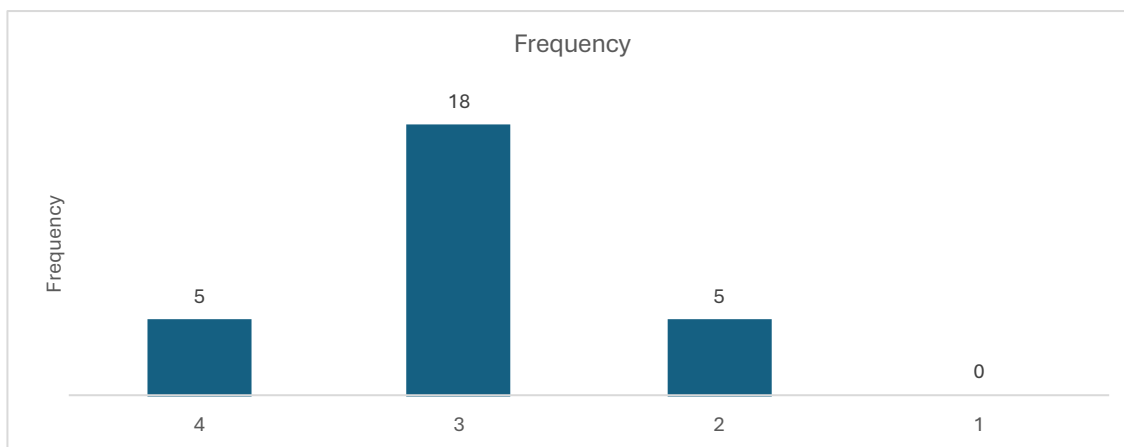
One framework to interpret budget transparency with a political lens is to examine the forces of demand and supply for budget information and how they shape budget transparency in practice. In this regard, demand for transparency comes from citizens and citizen groups, while supply comes from county governments.

#### **Demand for Transparency**

In Kenya, the Budget Facilitators and Champions have played critical roles in seeking and using budget information to inform decisions that the government makes. This study targeted their views to understand the challenges they face while seeking budget information.

The findings from the CSO survey demonstrate that respondents consider counties to be moderately willing to provide budget information to the public. A majority, 18 of 29, rated counties as 3 out of 4 possible points in willingness to disclose budget information.

**Figure 5: Willingness to disclose budget information.**



Source: Bajeti Hub data analysis

Of the respondents who rated counties below 4, reasoning clustered around a perceived reluctance to make documents available due to insecurity or fear from government officials regarding the information contained in budget documents. The proposed reasons for this reluctance included that sometimes county officials may not have the authority to share budget information, as well as the threat of poor acceptance once the information is released.

<sup>20</sup> James E., David. D 2006. Transparency, Political Polarization, and Political Budget Cycles in OECD Countries. <https://www.jstor.org/stable/3694233>

In practice, this might be expected to result in political pressure and repercussions for the county leadership. One respondent further suggested that the apparent ignorance of government officials with regard to budget transparency stems from a lack of understanding of the need for citizens to possess budget information.

*“There is a general feeling that budget documents are sensitive and contain crucial information and therefore cannot be shared with all and sundry, ..., even when they want to share, they believe some info is not meant for public consumption, so it should be filtered and share only what is necessary to the citizens.” – MC104.*

Another suggestion included that county officials are only motivated to make documents available as a result of demand from the public and pressure from CSOs. This suggests an important role of budget advocacy and engagement by the public in enhancing budget transparency.

*‘County(s) continues to grapple with challenges related to delays in the submission of budget reports by various departments, primarily due to capacity constraints...incomplete reports cannot be published, highlighting the need for increased capacity and improved coordination among departments to streamline the budget preparation and publication processes...’ - HGLO*

### Supply of Budget Transparency

**LEADERSHIP ‘with the right political will’:** Some TGO respondents indicated that budget documents are submitted to the county Governor for assent before uploading. This suggests a key role of leadership in budget transparency. Linking this to the HGLOs, a number of key informants confirmed the pivotal role of county leadership in budget transparency. Three respondents directly referred to the role of political will from the Governor in increasing budget transparency and access to information. This shows that government officials can be champions of budget transparency.

Responses from the KIs suggest political will from the county leadership as an internal accountability mechanism for transparency. For example, three respondents agreed on the impact of an active Governor in addressing challenges that previously hindered the publishing of public documents, including the restructuring of ICT departments and encouraged collaboration with CSOs.

*‘The county Governor has been in the forefront in encouraging the departments to be open and transparent especially publishing of budget documents on the county’s website’ – TGO.*

In such situations, where there is already good political will, those tasked to provide budget information should take advantage of it and willingly disclose more and better budget information.

*“The leadership has the right political will. Previously there was a challenge with the ICT Department in uploading the budget documents. It is the leadership that pushed the ICT department to upload the budget documents.” - TGO*



**BUY-IN:** As highlighted earlier, most of the reasons given by county TGOs for making budget documents available throughout the budget cycle were majorly citizen-oriented. The reasoning is generally clustered around the need for citizens to be informed or aware of budget information for accountability and public buy-in.

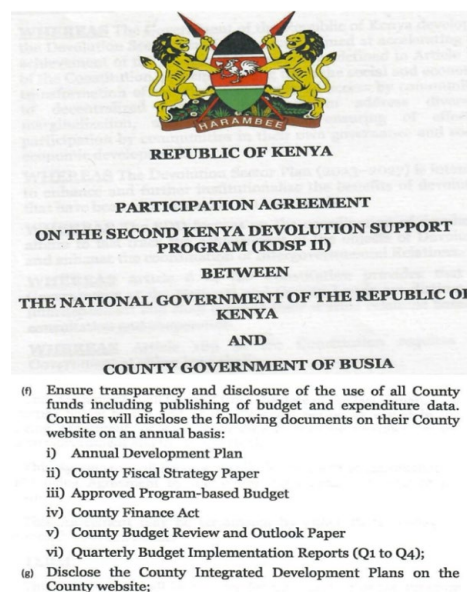
*'[Finance Act] is important for public buy-in supporting the budget' - TGO*

**PUBLIC PRESSURE:** The study found that HGLO respondents also refer to the role that informed citizen groups play in encouraging the availing of budget information. These include requests for budget documents by regional budget hubs, budget champions and civil society organizations.

*'...Budget champions have consistently demanded budget documents during public participation, this has generated great attention for the county to publish more budget documents and share them on the website. Citizens are getting interested in getting to know allocations and where the projects are done, for example, we had a stalled tea factory which has been receiving allocations, but no progress. This made the tea farmers and budget champions begin interrogating the budget documents. '– HGLO*

In contrast, one of the government officials mentioned that there is minimal consumption of public budget documents, and the lack of follow-up by the public could be some of the reasons why budget documents are not made publicly available until requests are made.

**VISIBILITY:** From this study, a number of CSO respondents also highlighted visibility as a factor encouraging the supply of transparency of county governments. In particular, this visibility was in reference to development partners, where a higher level of budget transparency was perceived to position counties to attract more donor funding. The suggestion that agencies external to county governments influence the motivation to be transparent matches some HGLO respondent sentiments, who mention that the impetus to publish budget documents online comes from commitments signed with development partners. These include the Open Governance Partnership and Kenya Devolution Support Programme.



*'[The] county had signed an agreement with the World Bank under the Kenya Devolution Support Programme (KDSP). Under this agreement, the county was required to publish budget documents on time and ensure meaningful public participation.' – HLGO.*

The observations match a 2017 study done in six countries (Argentina, Ghana, Indonesia, Mexico, the Philippines, and Uganda) which found that external actors and initiatives play

an important role in incentivizing transparency improvements<sup>21</sup>.

**POLITICAL RISKS AND CRITICISM:** To the extent that they inform the distribution of public resources across societies, budgets are political. This manifests in how budgets influence the public perception of state efficiency and legitimacy, and by extension, future electoral decisions. This creates the possibility for opposition parties or political aspirants to weaponize budget information, for example where there are gaps or shortfalls.

*“This is due to political criticism by the opposition, projects implemented not derived from the public interest, lack of follow-ups from the community beyond budget approvals....” - TGO*

Take for example, the budget implementation stage. The budget information published at this stage reveals should show the expenditure and revenue performance of the county. Where there are shortfalls in delivering the commitments, county governments may be reluctant to disclose the documents in fear of public backlash. This affects how and whether counties provide budget information that they are required to produce by law.

*‘The heads of departments are a bit reluctant, also the political context during the implementation stage sometimes doesn’t allow absorption by departments comes into play as most departments are unable to absorb...’ - TGO*

Triangulation of the CSOs perspectives with government responses indicates some of the reasons why the government may not be willing to proactively publish budget information until the public puts pressure on them.

## Section 2: Discussion - Progress, Lessons and Opportunities

Although progress has been made, Kenya’s sub-national units must continue advancing budget transparency, **going beyond mere compliance and focusing on its value both from the perspective of the government and the public**. While there remains a gap between legal requirements and actual practice, efforts to improve the quality and accessibility of budget documents are encouraging. However, some of these issues cannot be fully addressed unless best practices are adopted. Many counties have acknowledged the disconnect between what they are required to do in practice and what the law or policies dictate.

The study found that there are instances where reluctance among government officials to release budget documents due to **concerns over sensitive information and fear of political backlash**. While leadership, especially the at the county governor level, can play a significant role in pushing for greater transparency, the process is still fraught with challenges like political interference and bureaucratic hurdles. Overall, the responsibility for ensuring transparency is shared across various county departments, with the County Treasury and ICT departments being key players in making budget documents publicly available and not excluding the role of the County Assemblies.

21 Alta. F, de Renzio. 2017. The Road to Budget Transparency Learning from Country Experience. <https://internationalbudget.org/wp-content/uploads/the-road-to-budget-transparency-in-six-countries-ibp-paper-2017.pdf>

Further, from the government's perspective, **key challenges span from ICT related issues**, such as website changes and updates that cause documents to disappear, as well as the failure of responsible staff to publish budget documents on time. Sometimes, incorrect or draft documents are published, and there is a lack of capacity within the ICT department to handle the process of publicizing documents. Additionally, delays in the approval of documents and performance reporting hinder timely publication.

Nonetheless, counties must work to ensure that budget information is consistently disclosed. Recently, **some counties have sought guidelines to enhance the quality of budget information, aiming not just to improve their scores in budget transparency surveys, but also to provide more meaningful and transparent budget documents**. It is encouraged for counties to continue strengthening legal compliance using good practices from across the country. As the study identified scenarios where counties are not aware of guidelines, agencies that bear the responsibility should effectively distribute the guidelines uniformly to all the counties.

In addition, **political pressure** and **public demand**, especially from civil society organizations, **often drive counties to release more budget information**. The study shows that political risks and criticism, particularly during the implementation phase, may deter counties from publishing information especially when performance gaps are exposed. While this may continue, it is important for counties to strengthen their departments abilities to collect information, and county assemblies play their role in scrutiny of budget documents before they are made publicly available.

The study also found that **structural challenges remain a central challenge as some counties continue to struggle being transparent**. For instance, documents are sometimes published late or in incomplete due to reasons extending to capacity of the officials tasked in preparation of the budget documents. While in other situations were due to under-staffing challenges. This issue, as explained have several impacts that also extend not only the quality of the budget documents but also on the breaching of timelines when key budget documents are supposed to be made available to the public.

Our research on budget transparency demonstrates the counties that have taken concrete steps, some made commitments to improve budgeting practices especially on making the budget documents publicly available. **Some of these steps include re-organization of the websites to make budget documents easily accessible through dedicated folders**. This has also, gone a long way to have budget documents for previous financial years made consistently available to the public.

There have been cases where sub-national governments publish more than one budget document on one decision and in some instance present different levels of content. This does not only confuse the public but also it makes it difficult for the government to be held accountable for their action. In this case, there should be clarity on which final budget documents should public rely on, and in that case, county assembly should ensure they live to their role on ensuring unity in budget documents.

*"...where the documents appear online also has an impact on the reliability of information i.e. between the assembly and executive websites." - County CSO*

In addition, the civil society organizations (CSOs) highlighted delays in the approval of budget documents and reluctance to be held accountable are seen as significant barriers. This alongside the challenges in project allocation and low absorption rates, particularly during the implementation

phase, which can undermine the effectiveness of budget transparency. Even with these challenges on budget transparency, there is a demonstration that counties have made significant strides to make budget information available on time. For example,

*'...county officials we have engaged have demonstrated a willingness to proactively publish budget documents in the timelines required.'* - County CSO

Finally, based on observation and documented experiences, conversations relating to budget transparency are shifting from who requires this budget information to its value. This is not only beneficial to the CSOs and communities but also to the government as they can strengthen the value of budget information.

*'I use budget documents to provide technical assistance to the health department ... as well as provide trends on their allocations and expenditures. I have also used the budget information to support the youth with the capacities to understand and engage in the budget process as champions.'* - County CSO



## Section 3: Conclusion

Research shows that there are notable strides made by Kenya's sub-national units to be transparent. To sustain this, this study explored the factors motivating and hindering budget transparency at the sub-national level.

County governments face several procedural challenges in ensuring there is transparency. These are primarily related to technical capacity, data availability, time constraints, and departmental coordination. Together, these affect the timely production of quality budget documents. This often results in delays in uploading documents to county websites and, even if uploaded on time, documents that lack the necessary information of the public to meaningfully engage in budget processes.

Additionally, the legal and institutional structures are paramount to sustain the gains made in availing budget documents to the public. This should be strengthened with the good practices that are now available across the country. Kenya's counties should also continue taking advantage of the opportunities that are available within an active local citizenry.

The study found that leadership plays a significant role in budget transparency, with active political will from county leaders enabling for greater transparency through overcoming obstacles like structural department inefficiencies. Additionally, external factors, such as commitments to development partners like the World Bank, also motivate counties to improve their transparency.

Public pressure works. While this is not simply pressure but also the enlightened public that utilize budget information to engage and contribute to budget decisions. Practitioners should continue exploring the nexus between public pressure and the government getting the need to publish the information. Interestingly, the study demonstrated that county officials are only motivated to make documents available as a result of demand from the public and pressure from CSOs. This is well connected with the capacity that has been built over years.

## Section 4: Further Areas of Study

Some of the areas touched upon in this study that need further research include the link between the source of budget guidelines and budget transparency at the subnational level. In addition, beyond the factors motivating budget transparency, how does improved budget transparency enable or ultimately lead to improved service delivery?

## Annex 1: Questionnaire(s)

### Part 1A: Budget Transparency Online Responses- Technical and High-Level Government Officials

This first part of the questionnaire is designed to assess how counties in Kenya prepare, publish, and make key budget documents accessible to the public. The questionnaire was disseminated online to county government officials.

Key Focus	Questions
Identifying the office or department responsible for publishing budget documents on county websites	1. Who is responsible for making budget documents available to the public in your county? (Options: County Executive Member of Finance, Director of Budget, ICT, ...)
Compliance with the Access to Information Act 2016	2. Does your county have access to Information officer? (Yes/No) If yes, which department houses the officer?
Assessment of which budget documents are published and reasons for non-publication and motivating factors	3. Which key budget documents does your county publish annually on the website? (Options: County Integrated Development Plan, County Fiscal Strategy, Finance Act, etc.) 4. What motivates your county to publish budget documents consistently? 5. What are the reasons for inconsistency in publication?
Understanding any additional steps before documents are made public. (Approval processes)	6. Are there additional approval stages for documents before they are made publicly available? (Yes/No, specify steps if yes.)
Examining delays in making documents available to the public	7. Why does your county sometimes not make documents publicly available until requested?
Adherence to guidelines for preparing budget documents	8. Are there specific guidelines your county follows for preparing budget documents? (Yes/No, list guidelines if yes.)
Impact of time constraints on budget document preparation	9. Does your county face time constraints in preparing key budget documents? (Yes/No, specify details if yes.)
Identifying capacity issues affecting budget transparency	10. Are there capacity challenges that negatively affect the preparation or disclosure of budget information? (Yes/No, specify details if yes.)
Challenges in providing comprehensive budget information	11. What challenges are faced in ensuring comprehensive budget information is included in key documents?
Assessing understaffing or lack of technical capacity in preparing budget documents	12. What human resource challenges does your county face in preparing key budget documents?

**Part 1B: Budget Transparency Interview Guide - Technical and High-Level Government Officials**

This was the second part of the process we used to get the information from the counties. The questionnaire was used to gather insights from technical government officials and the high-level government officials through Key Informant Interviewers.

Key Focus	Guiding Questions
Examining factors that influence budget transparency at the county level	<ol style="list-style-type: none"> <li>1. How does leadership contribute to budget transparency in your county? Who are the key actors pushing for budget transparency?</li> <li>2. Are there capacity, resourcing, or staffing challenges that negatively affect how budget information is provided? How do these challenges contribute to issues with budget transparency?</li> <li>3. Why do counties tend to be more transparent during the planning stages but less so during the implementation stage?</li> <li>4. Are there commitments or agreements signed by the county to ensure transparency? How sustainable are these commitments when they end?</li> </ol>
Assessing how the County Budget Transparency Survey has influenced transparency at the county level	<ol style="list-style-type: none"> <li>1. How has the County Budget Transparency Survey improved budget transparency in counties?</li> <li>2. Has the demand for information from citizens contributed to improved budget transparency? Why has this resulted in increased document availability? Why don't counties provide feedback on public participation?</li> </ol>
Investigating issues with the completeness and quality of budget information provided by counties	<ol style="list-style-type: none"> <li>1. Why do counties often fail to include key information, such as budget disaggregation, multi-year performance, revenue, and non-financial data?</li> <li>2. What challenges do county officers face in preparing comprehensive budget information, especially concerning coordination between departments?</li> </ol>
Exploring the role of the national level institutions in promoting budget transparency (How National Treasury and Controller of Budget in supports counties)	<ol style="list-style-type: none"> <li>1. Have the National Treasury and Controller of Budget provided sufficient guidance to counties on presenting budget information?</li> <li>2. Are these guidelines uniformly distributed to all counties? Do they allow counties to innovate in how they present budget information?</li> <li>3. What factors affect the quality of budget information, such as capacity constraints of technical officers, time limitations, and lack of monitoring data?</li> </ol>

Understanding the role of other departments in supporting budget transparency

1. How do departments like ICT and public participation contribute to budget transparency in your county?

2. Does your county have Access to Information Officer? How is their role defined, and how do they respond to requests for budget information?

3. What is your county doing to enhance budget transparency and ensure that budget information is accessible to the public?

## Part II: CSOs Online Questionnaire: Budget Facilitators and, Champions

This questionnaire was used to gather insights from Civil Society Organizations (CSOs) and citizens involved in budget advocacy to assess the accessibility, transparency, and effectiveness of budget information shared by county governments.

Key Focus	Questions
Understanding how easily CSOs can access budget information.	1. How easily do you access budget information on the county government official website? (Various options from easy access to physical office visits or reliance on informal channels).
Assessing county officials' willingness to provide budget information.	2. To what extent do county officials provide budget information to the public? (Scale from "Not willing" to "Willing").
Examining the lack of transparency in the budget implementation stage.	3. Why is the information on budget implementation lacking or insufficient?
Identifying challenges faced by CSOs when accessing budget documents.	4. What obstacles affect your access to budget information? (Options: website issues, hard copies only, lack of crucial details, PDF format, etc.).
Understanding what budget information CSOs commonly use and for what purposes.	5. What types of budget information do you frequently use, and for what purpose?
Exploring which types of budget information are hardest to access.	6. What kinds of budget information are most challenging to access in your county?
Evaluating the use of formal and informal channels for accessing information.	7. Do you use the official Access to Information (ATI) channels or informal ones? If yes, how does the government respond to requests?
Informal spaces: frequency of receiving budget information through informal channels.	8. How often do you receive budget information through informal spaces? (Scale from Never to Always).
Factors contributing to the success or failure of CSOs in accessing budget information.	9. What factors contribute to the success or failure of CSOs in seeking budget information through official or informal channels?

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Suggestions for improvement of budget transparency

10. What suggestions do you have to make budget information more accessible and improve transparency? (Provide specific proposals).

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