

May 2024

Kenya's County Budget Transparency Survey 2023

Sustaining Progress in Sub-National Fiscal Openness





Caption: IBPK and Regional hub Review and Reflection meeting in Kwale County

About International Budget Partnership Kenya

The International Budget Partnership Kenya (IBP Kenya) is a Kenyan non-profit organization working to advance transparency, accountability, participation, and equity in the national and county budgeting processes. The International Budget Partnership Kenya's (IBP Kenya) work is focused on strengthening the impact of civil society advocacy and citizens on budget policies and outcomes at both levels of governance in Kenya. Through deep and sustained engagement, IBP Kenya provides support to build the expertise and skills of civil society actors and citizens involved in budget advocacy. Citizen advocacy, evidence generation, technical assistance, learning, and networking are all integral components of IBP Kenya's work.



Caption: CBTS 2022 Launch

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List of Abbreviations and acronyms

ADP- Annual Development Plan
CIDP- County Integrated Development Plan
CBTS- County Budget Transparency Survey
APBB- Approved Programme-Based Budget
CB- Citizens Budget
CQBIR- County Quarterly Budget Implementation Report
CBIRR- County Governments Budget Implementation Review Reports
CFSP- County Fiscal Strategy Paper
CBROP- County Budget Review and Outlook Paper
FA- Finance Act
CSOs- Civil Society Organizations
CEDGG- Centre for Enhancing Democracy and Good Governance
CEDC- Community Empowerment and Development Centre
OAG- Office of Auditor General
OBS- Open Budget Survey
GIFT- Global Initiative for Fiscal Transparency
JOOUST-Jaramogi Oginga Odinga University of Science and Technology
IPFK- Institute of Public Finance Kenya
IBP Kenya- International Budget Partnership Kenya
TEAM- Transform Empowerment for Action Initiative
OGI- Open Governance Institute
CESPAD - Centre for Social Planning and Administrative Development
FCDC- Frontier Counties Development Council
NOREB- North Rift Economic Bloc

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Executive Summary

From the onset of devolution, the combined efforts of civic actors, development partners and county government have contributed to a dynamic and diverse budget space in Kenya. As shown by this and previous assessments of the availability and quality of budget information, one of the outcomes of these efforts is that counties continue to be more transparent overtime.

Our commitment toward better access to information will be strengthened over the coming few years, as we work on guides that support the legal practices, learning, and good practices that are available locally in the counties. These guides will be useful for peer learning, especially through our regional budget hubs and strategic partnerships with both state and non-state actors. Later, IBP Kenya will also release the findings of the study that tries to understand factors that motivate counties to be transparent, this looked at the challenges and opportunities that counties can utilize to improve their level of budget transparency.

The report discusses in detail the stories behind the recent large gains in budget transparency. Also, it demonstrates the best practices that counties are putting in place towards enhancing access to budget information. Some of the key findings include:

1. The CBTS 2023 score is 56 out of 100 points, a 15-point increase from CBTS 2022.

This improvement is as result of **38 counties** making notable progress by providing more budget information in CBTS 2023 than in CBTS 2022. Wajir and Kajiado counties made significant strides by publishing all the eleven key budget documents, compared to none in CBTS 2022.



2. Remarkably, Kwale County recorded an index score of 81 out of 100 points, being the first county to attain an 'A' since the start of the comprehensiveness survey in 2020.

It is also encouraging to note the consistent improvements in budget transparency. In the last four rounds of CBTS, 10 counties have made sustained progress in their budget transparency. These are: Busia, Kitui, Lamu, Mombasa, Nakuru, Nairobi, Narok, Siaya, Tana River, Taita Taveta.

3. The CBTS 2023 illustrates emerging unique practices distributed across the regional economic blocs.

For example, all regional economic blocs have counties scoring above 60 out of 100 points, which provides a solid base for good practices. In addition, counties performing well in comprehensiveness of budget documents are distributed across the regional blocs for example, Makueni, Lamu, Nakuru, Laikipia, Bungoma, Nyamira, Kajiado and Tana River.

4. Despite the impressive gains in budget transparency, some counties regressed.

For instance, in CBTS 2023, **eight counties** did not publish at least one key budget document that they published in CBTS 2022. In total, these counties did not publish 16 key budget documents. However, there is an overall improvement in budget documents made available compared to CBTS 2022, where counties did not publish 41 key budget documents that they previously published.

5. Information on public participation continues to steadily improve, however, it remains the least provided information in county budget documents.

For example, in CBTS 2023, Kwale and Makueni counties demonstrated good practices by providing feedback on public participation.

6. Counties are becoming more responsive in providing feedback during the survey.

The number of counties that provided feedback on the draft availability results have steadily increased in the last four rounds of surveys at an average rate of 16 percent. In CBTS 2023, 34 counties published at least one more budget document on their website upon sharing the draft availability results, up from 29 counties in CBTS 2022.

7. Even as more budget documents are made available to the public, 27 percent of the key budget documents assessed in this survey provided less than half of the required budget information.

This is especially evident in the Citizens Budgets, where 12 of 23 published presented less than 50 out of 100 points of the required budget information.

8. Compared to the formulation stage of the budget cycle, the key budget documents produced in the approval and implementation stage are less comprehensive.

For example, 50 percent of the published quarterly budget implementation reports did not meet basic standards set by law, and 79 percent lacked non-financial information.

We hope that these findings remain to be of value to both state and non-state actors leading to more productive deliberations and accountability on use of public funds

Dr Abraham Rugo Muriu, PhD.



Executive Director,

International Budget Partnership Kenya.

About the County Budget Transparency Survey

The County Budget Transparency Survey (CBTS) is an annual independent survey that provides fair and comparative measures on the level of budget information provided by all 47 counties in Kenya as required by the Constitution, 2010, County Governments Act, 2012 Public Finance Management Act (PFM Act), 2012, its accompanying regulations, and guides from The National Treasury. It is one of the few consistent and comprehensive transparency initiatives conducted at the sub-national level worldwide.

The County Budget Transparency Survey methodology follows a simple inclusive, collaborative, open and fair process applied comparatively across all the counties. In addition, survey tools are developed collaboratively with the indicators drawn directly from PFM-related laws, regulations, and guides.

The survey is conducted in two stages, with the first focusing on the public availability of key budget documents on the official websites of either the county executive or county assembly. In this 2023 edition, the availability component comprises a check for eleven key budget documents that counties are required by law to produce, publish, and publicize.¹ The second stage focuses on the comprehensiveness or level of information provided in the key budget documents published in the first step, accounting for 70 points. At this stage, the survey is completed by a team of researchers drawn from a pool of county-level budget practitioners known as Budget Facilitators.



Caption: Budget Champions engaging at Igula Dispensary, Marachi Central Ward, Busia County.

¹ In previous surveys, apart from 2020, the CBTS assessed only 10 key budget documents required by law. This year's survey included an assessment of the availability of the County Integrated Development Plan (CIDP) published by counties.

Structure of the Report

The CBTS 2023 report is organized into seven main sections:

Section 1 explains the status of budget transparency in Kenya's counties.

This section presents the overall findings, showing counties that have made significant gains in budget transparency in 2023 compared to other surveys. It further highlights counties that have consistently improved in the last four rounds of surveys and illustrates the journeys of some counties towards transparent budgets.

Section 2 provides the trends on the availability of key budget documents.

It highlights the trends in the counties that have consistently made budget documents publicly available. The section further demonstrates the gains in key budget documents across specific counties.

Section 3 provides information on the comprehensiveness of key budget documents made publicly available by the counties.

The section explains and shows trends and variations across key thematic areas such as revenue, expenditure, information on priorities, capital projects and non-financial details that CBTS uses to measure the budget information provided in key budget documents.

Section 4, titled "Opportunities and Feedback on Public Participation", highlights the trends in how counties provide feedback on public participation in key budget documents.

Also, the report gives good examples, of counties that capture feedback information on public participation. The report attempts to show which counties are struggling to present the information.

Section 5 provides information on how counties performed within their regional economic blocs.

This section provides comparison trends on how peers are providing budget information. The section is further designed to demonstrate the gaps, commitments, and opportunities which counties can learn from towards improving budget transparency.

Section 6 is dedicated to modular research pieces that cannot be measured and are not part of the overall scoring.

This section has four modular research pieces which focus on an in-depth review of budget transparency in the health sector at the county level, supplementary budgets which have been the norm in counties, a study that calls counties to publish key budget documents according to the timeliness provided in the law, and finally a view on good practices, counties progressing and regressing in budget transparency.

Section 7 concludes the report with recommendations.

The section focuses on the challenges and opportunities counties should leverage to improve budget transparency in their counties and sustain the improvements or remain transparent.

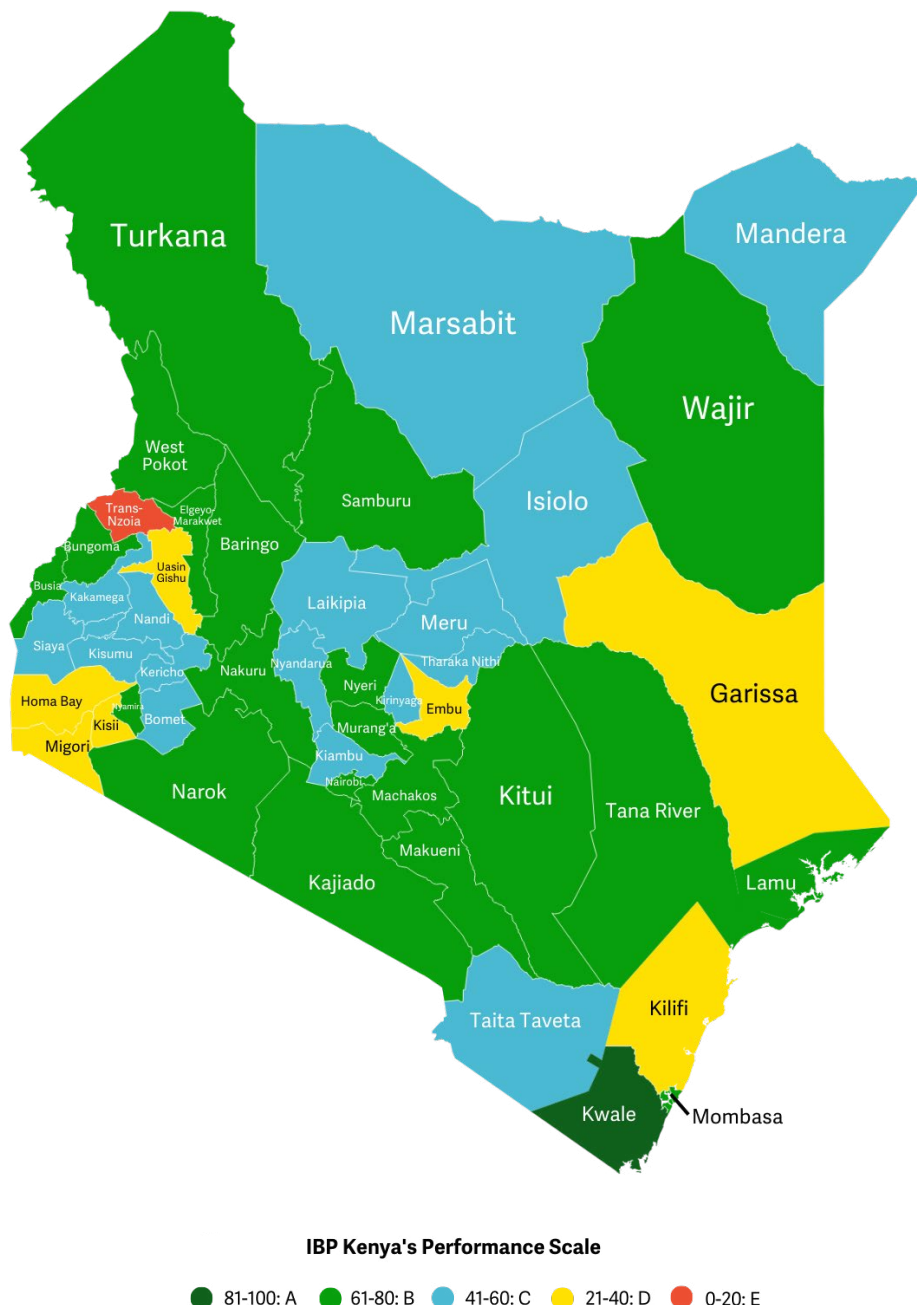


Section 1: How Open is the Budgeting Process in Kenyan Counties?

Gains in budget transparency at the sub-national level continue to be realized from one survey to the next with counties demonstrating improvements. The average county budget transparency index in 2023 is 56 out of 100 points compared to 41 out of 100 points in CBTS 2022. This 15-point improvement is driven by counties making more budget documents publicly available and providing more comprehensive information.

In CBTS 2023 38 counties provided more budget information, registering an increase in their overall transparency index. However, compared to CBTS 2022, 141 (27%) of the 517 key budget documents were still not publicly available.

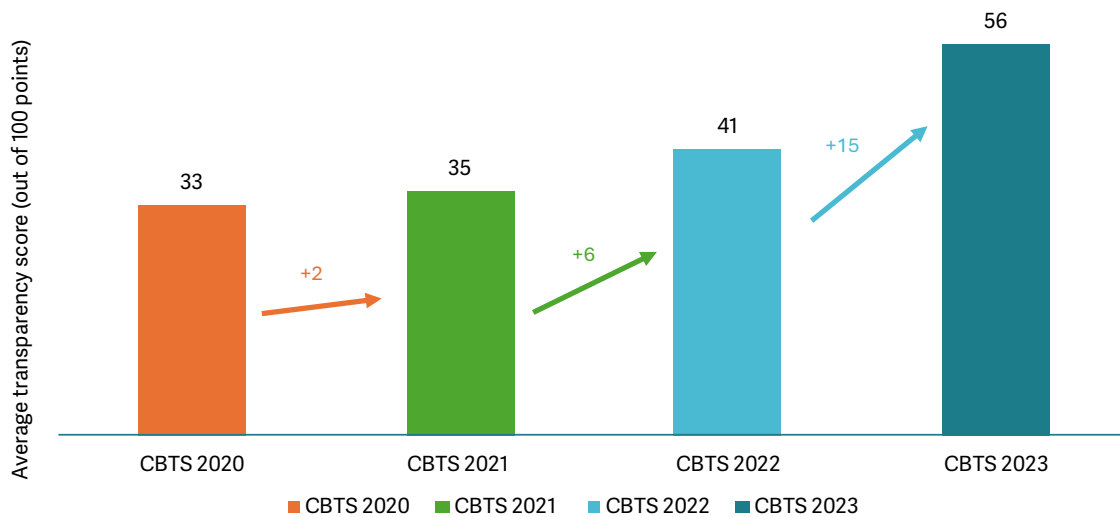
Figure 1: CBTS 2023 Index Map



The findings of this survey establish that counties are taking the initiative in making budget documents available for use by the public in a more comprehensive manner and are enabling citizen engagement efforts to contribute towards their county budgeting processes.

Figure 1.1 shows that between CBTS 2020 and CBTS 2023, the average transparency score has increased by 23 points. Notably, the degree by which counties have improved the transparency of their budgets each year has also been increasing, with the yearly increase in the average CBTS score rising from 2 points between CBTS 2020 and 2021 to 15 points between CBTS 2022 and 2023.

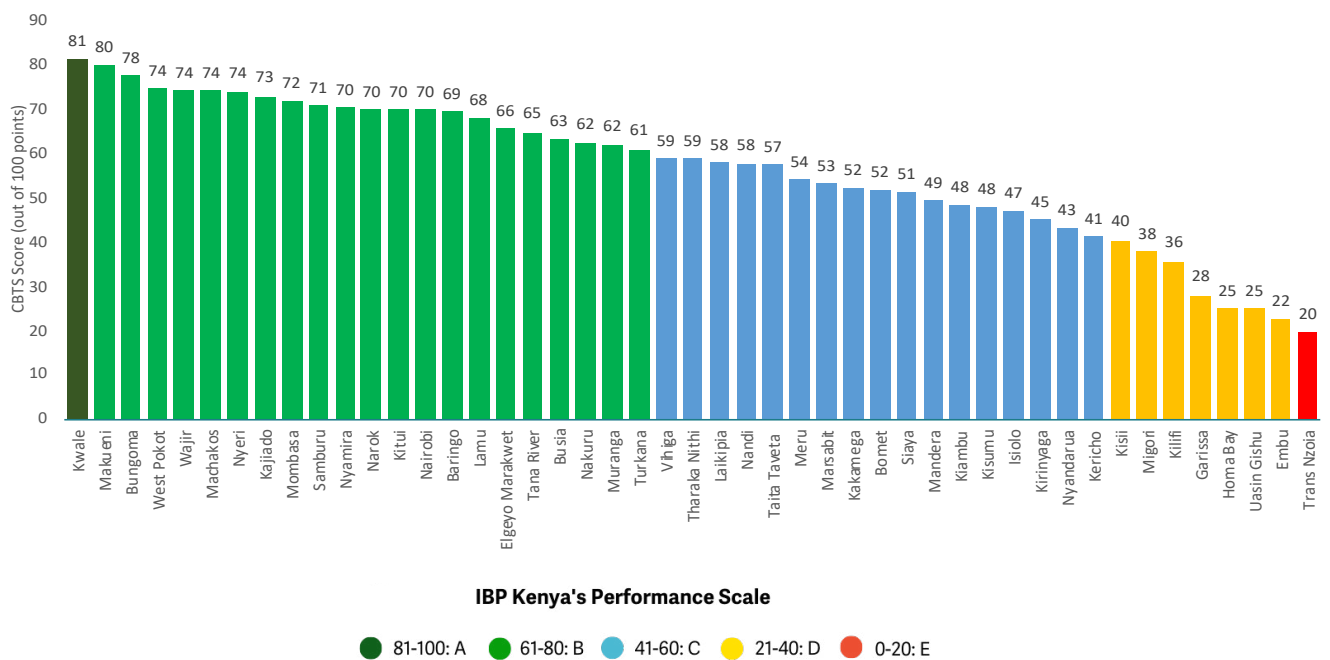
Figure 1.1: Trends and shifts in budget transparency



Source: IBP Kenya | CBTS data analysis

We note that the overall improvement in budget transparency is spread across the country, as new counties occupy new positions in budget transparency index. In CBTS 2023, 22 out of 47 counties scored above 60 out of 100 points in the CBTS 2023.

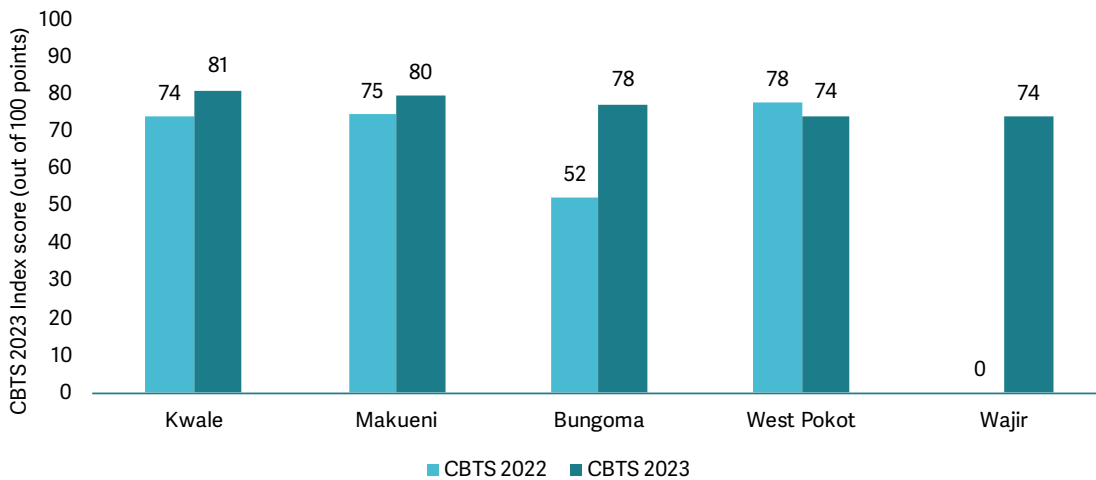
Figure 1.2: County Budget Transparency Survey 2023 Performance by County



While some counties have made consistent gains over the last four rounds of the survey, counties such as Wajir, Kajiado and Nyamira made impressive gains in CBTS 2023 by scoring 74, 73 and 70 out of 100 points, respectively. On the other hand, some counties regressed and significantly dropped on their transparency index. These include Kisii (-18 points), Garissa (-16 points) and Mandera (-13 points).

The CBTS 2023 survey shows the transparency index scores range from 20 out of 100 points in Trans Nzoia to 81 out of 100 points in Kwale County. Alongside Kwale County, Makueni (80 points), Bungoma (78 points), West Pokot (74.4 points) and Wajir (74.2 points) were the top five counties with the most transparent budgets. Each of these counties made available all the 11 key budget documents assessed under the survey. The transparency scores of the top five counties except for West Pokot, showed an improvement compared to the CBTS 2022.

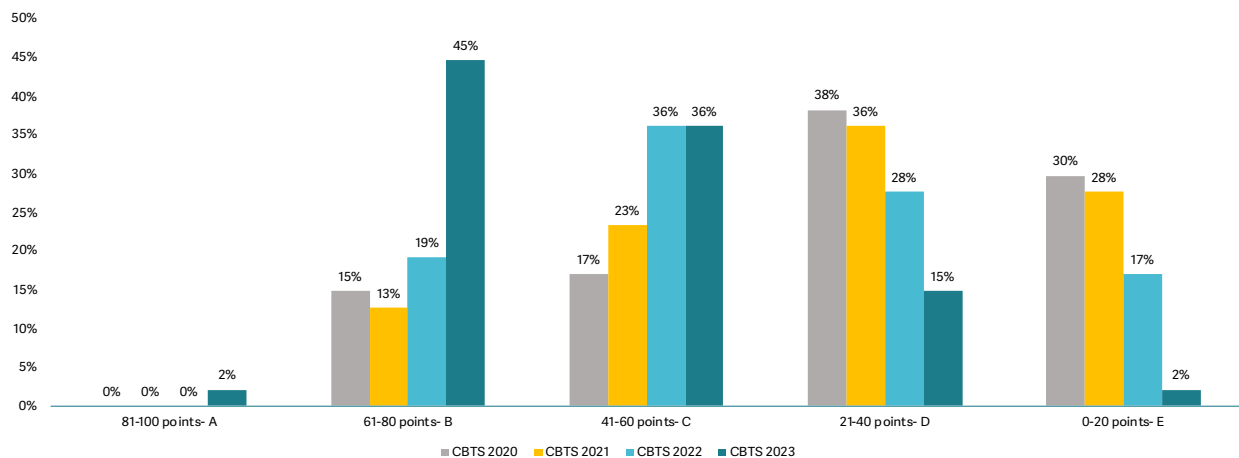
Figure 1.3: Top five counties changes in budget transparency.



Source: IBP Kenya| CBTS 2023 data analysis

Kwale is the first county in the survey's history to score in the 'A' category on the CBTS 2023 within the range of 81-100 points. Overall, 21 counties, representing 45 percent of the counties, scored in the 'B' category (61-80 points) which is an improvement from 19 percent of counties in CBTS 2022. This is an indication of strides made by counties towards improved budget transparency, as evidenced by the significant decline in counties scoring below 40 points in categories 'D' and 'E'.

Figure 1.4: Proportion of Counties by Performance categories



Source: IBP Kenya| CBTS data analysis

Whereas the percentage of counties scoring between 41 and 60 points remained the same at 36 percent, 8 of the 17 counties in this category marked an improvement compared to the CBTS 2022. For instance,

Isiolo and Marsabit jumped from category 'E' to 'C' while Kericho, Kisumu, Kiambu, Kakamega, Meru and Tharaka Nithi moved from category 'D' to 'C'.

Counties have consistently improved in budget transparency.

Over the last four rounds of surveys, some counties have demonstrated consistent gains in budget transparency. It is encouraging to note these counties are not just concentrated in one regional economic bloc but distributed across the different regions. In the last four rounds of the survey, 10 counties in particular have shown steady progress in the budget information made available to their citizens.

Table 1.1: Counties with consistent improvements in last four surveys

No	County	CBTS 2020	CBTS 2021	CBTS 2022	CBTS 2023
1	Mombasa	28	28	54	72
2	Narok	0	12	36	70
3	Nairobi	40	56	68	70
4	Kitui	47	66	69	70
5	Lamu	10	21	60	68
6	Tana River	36	48	49	65
7	Busia	11	37	39	63
8	Nakuru	36	44	51	62
9	Taita Taveta	0	12	53	57
10	Siaya	23	45	48	51

Source: IBP Kenya| CBTS data analysis

It is worth highlighting that some of these counties making consistent efforts to improve on budget transparency also have budget documents with the most comprehensive information compared to other counties, this forms a basis of good practices. For example, Nakuru county published the most comprehensive County Fiscal Strategy Paper, Lamu county published the most detailed County Integrated Development Plan, while Tana River published the most comprehensive Citizen Budget.

On the flip side, even with this consistent progress, some of the counties in this category still publish key budget documents that lack comprehensive information. For example, Busia County published the least information in their Annual Development Plan and County Budget Review and Outlook Paper.

However, that does not negate the fact that each of these counties has maintained or displayed an increase in their CBTS score across all four surveys and remains an exemplar of sustaining gains in budget transparency over time.

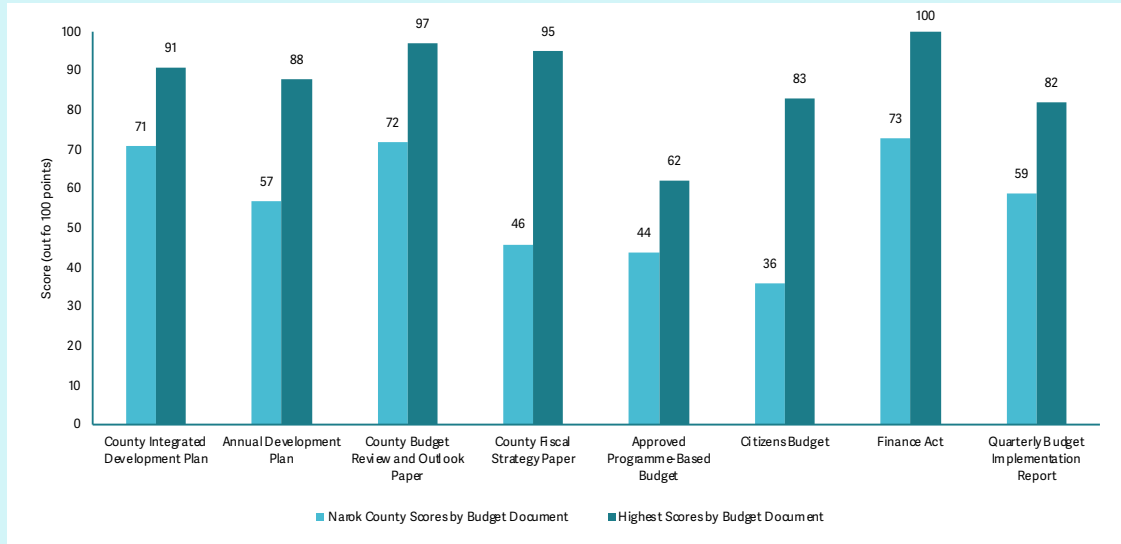
Box 1: The journey of Some counties towards better budget transparency

Narok County

Narok County scored 0 out of 100 points in the CBTS 2020 survey, where it failed to publish a single budget document. This performance improved slightly to a score of 12 points in CBTS 2021 when the county published a comprehensive County Budget Review and Outlook Paper (CBROP). However, this higher score was not enough to lift it out of the 'E' performance category- which includes counties scoring between 0 and 20 points. In the 2022 survey,

Narok progressed and published four of the ten key budget documents required by law to be published which resulted to a score of 36 points, which was more than double its previous CBTS score. The 2022 survey also saw Narok produce the 6th most comprehensive Citizen's Budget of that year.

Figure 1.5: CBTS 2023 comprehensiveness scores of Narok county compared to highest scoring counties by budget document.



The CBTS 2023 results further shows Narok county have continued to make progressive efforts in budget transparency. In the current survey, the county managed to publish all 11 key budget documents and now it is the 12th most transparent county. Narok county now sits in the 'B' performance category. Narok county has demonstrated unique practice by revamping its website and creating dedicated folders which allow the public to easily access the key budget documents well organized by financial years.

The driver of gains in budget transparency In Narok county could be as a result of consistent engagements conducted by Institute of Public Finance under 'Timiza Uwazi Project' which demand for better enhanced transparency, accountability and public participation during budget implementation and audit for improved service delivery in Kenya. Although, there is still big room for improvement particularly on the level of comprehensive considering three key budget documents County Fiscal Strategy Paper, approved Programme Based Budget and Citizens Budget provided less than half of the required budget Information.

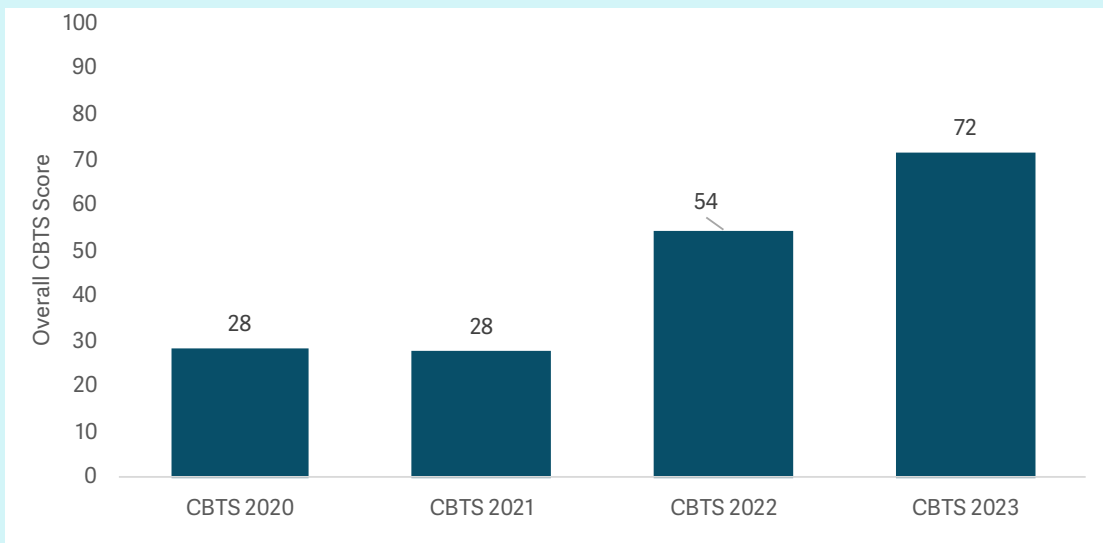
The Case of Mombasa County



Caption: Coast regional hub engagement

Over the years that the CBTS has been conducted, the coastal county of Mombasa has emerged as a strong performer in budget transparency. Between CBTS 2020 and 2023, the county's CBTS score has increased by an average of 14 points each year, showing the value of gradual but sustained improvements budget transparency. This is also reflected in Mombasa's accompanying rise in rank among other counties, with Mombasa rising from top 30 (CBTS 2021 & 2021), to top 20 (CBTS 2022) and now top 10 (CBTS 2023). A closer look at the findings of the last four surveys shows that the progress in Mombasa's transparency journey has largely been driven by gradual gains in both the availability and comprehensiveness of its budget documents each year.

Figure 1.6: Mombasa county budget transparency performance trends



In the 2022 survey, Mombasa county's approved Programme-Based Budget was found to be the 4th most comprehensive, while its Citizens Budget and Finance Act were 2nd and tied 1st (71 and 100 points) respectively. This performance continued in CBTS 2023, which saw Mombasa County land 2nd place for its Citizen budget and tied 1st for its Finance Act once again.

The consistent improvement in Mombasa County is also as a result of joint efforts in the Coast Regional Budget Hub budget facilitators and champions together with the technical government officials through peer learning using the County Budget Transparency Survey tools and good practices in other counties.

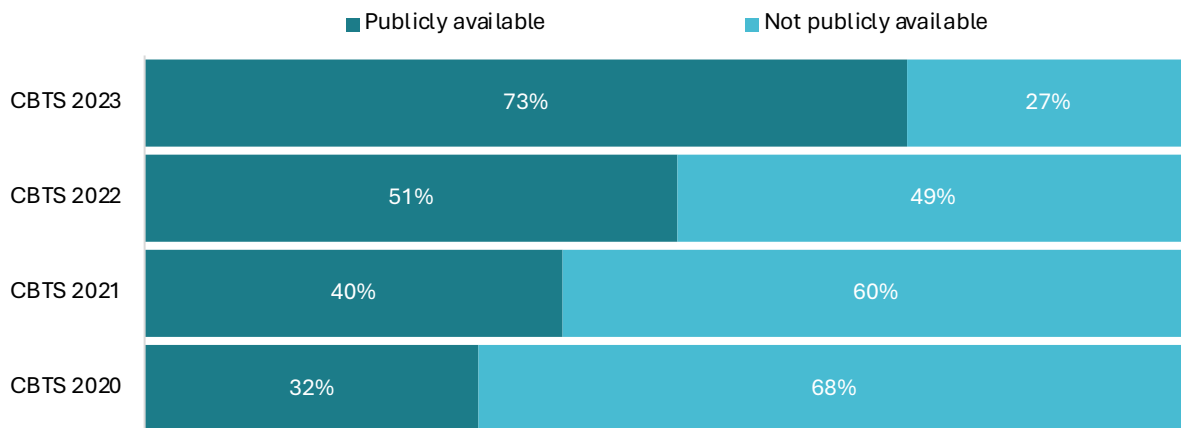


Caption: IBPK and Regional hubs review and reflection meeting in Kwale county

Section 2: The trends in the availability of key budget documents, CBTS 2020 - 2023

Since CBTS 2020, there has been steady progress in the number of key budget documents that are published by counties on their websites. The proportion of key budget documents made publicly available by counties has risen from 32 percent in CBTS 2020 to 73 percent in CBTS 2023.

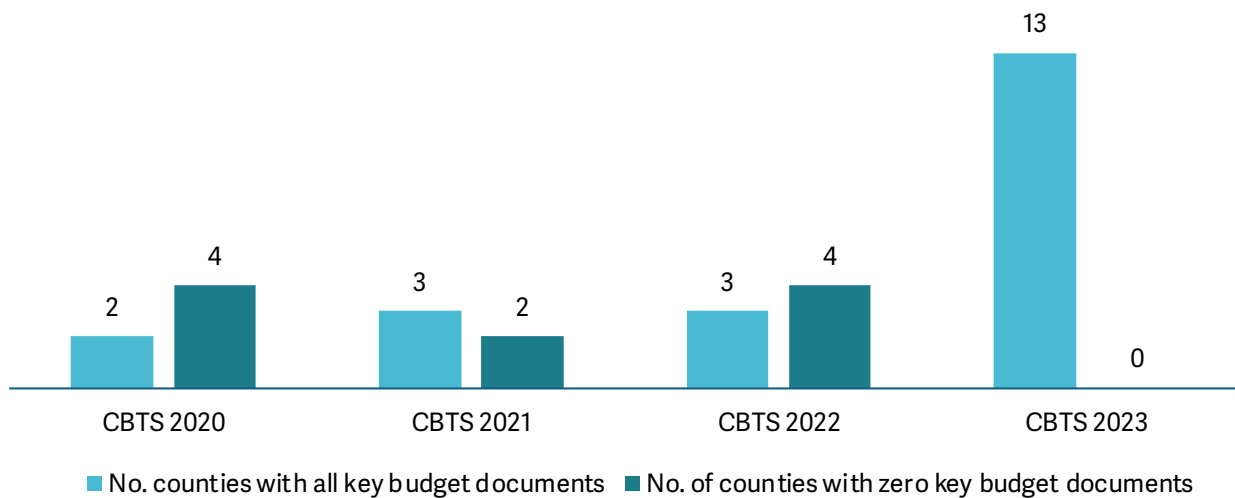
Figure 2.1: Percentage of key budget documents that were publicly available



Source: IBP Kenya| CBTS data analysis

In the CBTS 2023, 13 counties published all key budget documents evaluated compared to just 2 counties in CBTS 2020. Of these 13 counties, two counties, Kajiado and Wajir, did not publish a single budget document in CBTS 2022. Notably in CBTS 2023, Kajiado tied with four other counties for the most comprehensive Finance Act, while Wajir produced the 3rd most comprehensive County Budget Review and Outlook Paper. CBTS 2023 also saw Isiolo and Migori publish budget documents for the first time in the last two surveys, and as a result, all 47 counties published at least one key budget document in the CBTS 2023.

Figure 2.2: Proportion of publicly available key budget documents

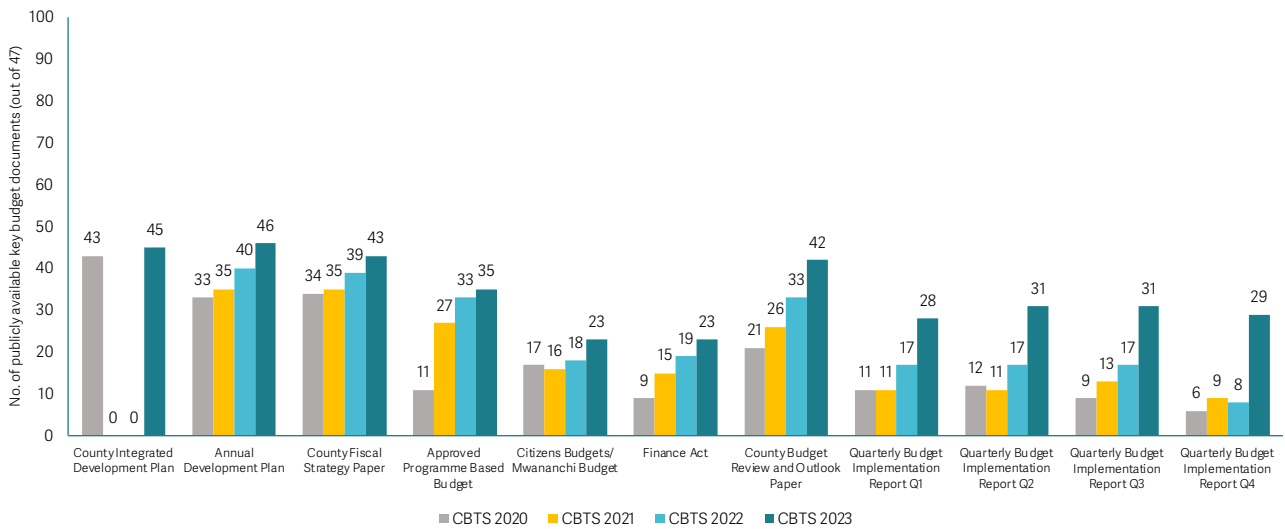


Source: IBP Kenya| CBTS data analysis

Consistency and progress in all key budget documents

Compared to the CBTS 2022, the CBTS 2023 shows gains in the availability of all key budget documents published online by counties. To be specific, counties have sustained progress in the number of Annual Development Plans, County Fiscal Strategy Papers, approved Programme Based Budgets, Finance Acts, County Budget Review and Outlook Papers and Quarter III Budget Implementation Reports that were made publicly available in the last four rounds of surveys.

Figure 2.3: Availability trends, all key budget documents recorded improvements



Source: IBP Kenya| CBTS data analysis | County Integrated Development Plan evaluated once every 5-year cycle

In CBTS 2023, the greatest gains have been made by counties that were among the least transparent in the previous surveys. Most of the counties that published all key budget documents previously had never published all key budget documents for example, Busia, Bungoma, Kajiado, Narok, and Wajir.

More counties are embracing good practices to enhance budget transparency, for example, Lamu, Migori and Nakuru counties revamped their websites and developed dedicated sections for key budget documents making them easily accessible to the public.

Whereas none of the 47 counties have consistently published all key budget documents evaluated from CBTS 2020 – CBTS 2023, it is important to highlight that there are counties that have shown positive progress from one survey to the next or that have sustained publishing all the key budget documents from CBTS 2021 to CBTS 2023 which includes Nyeri county.

Table 2.1: Progress in the consistency of budget documents made available.

	Details on progress	Counties
1	Counties that have consistently made progress in publishing key budget documents from CBTS 2020 - CBTS 2023	Bomet, Busia, Lamu, Meru, Mombasa, Nairobi, Nakuru and Narok.
2	Counties that have consistently failed publishing at least one key budget document they previously made available from CBTS 2020 - CBTS 2023	None

Source: IBP Kenya| CBTS data analysis

More counties continue to provide more budget documents in the formulation stage while making gains in the approval and implementation stages.

The CBTS 2023 found that counties continue to provide more budget documents in the formulation stage while making gains in the approval and implementation stages of the budget cycle.

The Annual Development Plan (ADP) and County Integrated Development Plan (CIDP) were the most published budget documents evaluated in CBTS 2023. Of all the 47 county governments, only Embu County failed to publish the ADP while Homabay and Nakuru counties missed publishing the CIDPs which is only published once every five years, resulting in a public availability of 98percent and 96percent respectively. The ADP was the most published document in the previous surveys. The County Fiscal Strategy Paper was the third most published document, with a 91 percent availability, which translates to 43 counties.

Indeed, there was a significant improvement in the availability of Quarterly Budget Implementation Reports compared to previous surveys. CBTS 2023 shows that 25 counties published all four quarterly budget implementation reports which represents more than triple the number of counties that did so in CBTS 2020. That said, of these 25 counties, only Kitui and Nyeri have consistently published all four quarterly budget implementation reports in the last four rounds of surveys. In addition, the number of counties that failed to publish at least one of the four quarterly budget implementation report has dropped from 26 to 14 counties between CBTS 2020 and CBTS 2023, signalling an improvement in the overall availability of quarterly budget implementation reports.

The survey findings found that some of these key budget documents, particularly those in the approval stage of the budget cycle, were among the least published. This is despite the overall increase in the availability of these documents over time. The approved Programme Based Budgets were published by 35 counties indicating a consistent improvement over the last four rounds of surveys. However, slightly more than half of the counties failed to publish the Citizens Budgets and the Finance Acts.

Counties embrace publishing budget implementation reports

Budget implementation is often a key determinant of the ultimate delivery of services making the documents produced in this stage an important opportunity for enhanced oversight and accountability. Despite this, counties have previously struggled to make quarterly budget implementation reports publicly available. As previously highlighted, this narrative is now shifting, as the CBTS 2023 shows that counties published more than double the number of quarterly budget implementation reports that were published in CBTS 2022.

Table 2.2: Consistency of publishing implementation reports by counties.

Attribute	Number of Counties	County names	Detailed remarks
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1	Published at least three of the four quarterly budget implementation reports from CBTS 2020 - CBTS 2023	2	Kitui and Nyeri	These counties have always published all four budget implementation reports from CBTS 2020 – CBTS 2023.
		3	Baringo, West Pokot and Samburu	These counties have consistently published three or more reports but not all, from CBTS 2020 – CBTS 2023.
2	Published all the four quarterly budget implementation reports in CBTS 2023	25	Kitui, Nyeri, Baringo, West Pokot, Samburu, Kwale, Makueni, Kirinyaga, Taita-Taveta, Vihiga, Elgeyo-Marakwet, Lamu, Nandi, Nairobi, Machakos, Bomet.	
			Bungoma, Busia, Kajiado, Marsabit, Meru, Mombasa, Murang'a, Narok and Wajir.	Of the 25 counties, these nine emerged and had never published a single budget implementation report previously and published all four implementation reports in CBTS 2023.
3	Counties that have never published a single quarterly budget implementation report	11	Garissa, HomaBay, Isiolo, Kakamega, Kericho, Kilifi, Kisii, Kisumu, Migori, Trans-Nzoia and Uasin-Gishu	Except Kisumu, Kakamega and Isiolo, eight of these 11 counties are among the bottom ten least transparent counties in overall CBTS 2023 index rankings.
4	Counties that stopped publishing the quarterly budget implementation reports	4	Mandera, Laikipia, Siaya and Nyandarua	Nyandarua and Siaya had no implementation reports in CBTS 2023 as they stopped publishing all the 4 and 3 implementation reports which previously published in CBTS 2022 respectively.

Source: IBP Kenya | CBTS data analysis

Counties continue to produce key budget documents but do not make them publicly available.

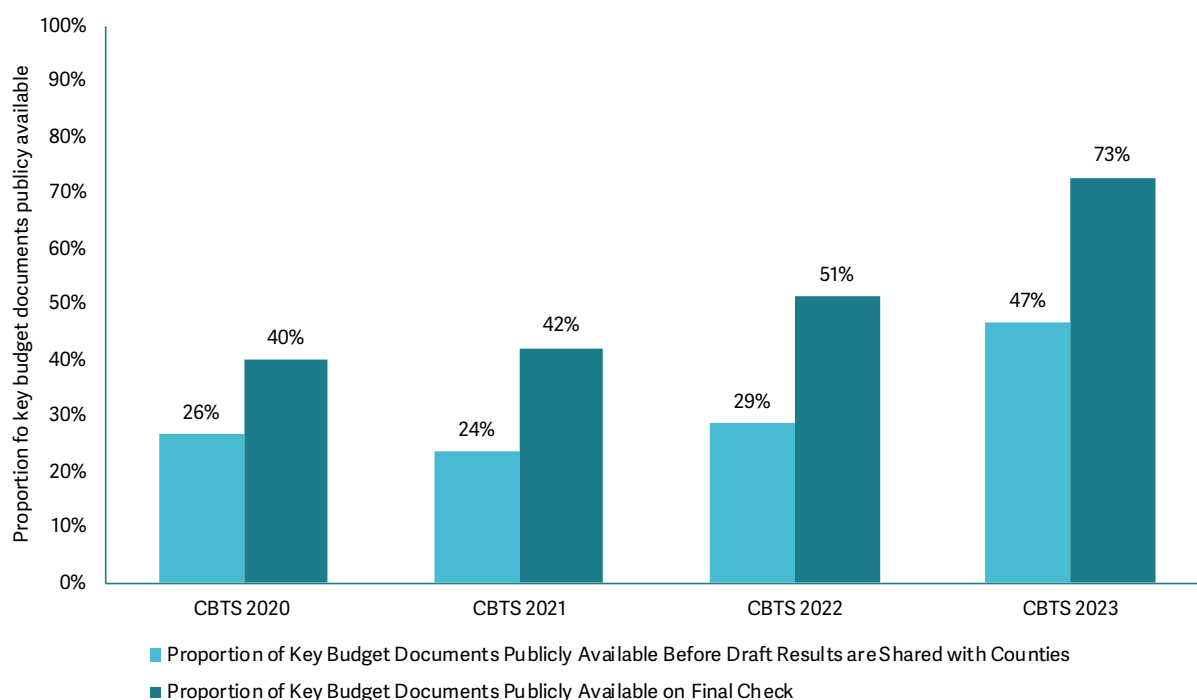
The last four rounds of CBTS shows that no county has ever published all the key budget documents on the first round of the availability survey.² As with previous surveys, the CBTS 2023 shows that most counties produce key budget documents but do not publish them until they are prompted to do so. While this can be viewed as a symbolic effort towards budget transparency, it is a poor practice as counties

² As described in the methodology section, there are two rounds to the availability survey. An initial check after which counties are prompted with the draft findings, and a secondary check thereafter.

should ensure the budget information is always available on time. In both cases, this phenomenon highlights the value of citizens and budget practitioners in nudging the counties to make the key budget documents available to the public.

Figure 2.4 shows the overall trends in budget availability before and after the sharing of preliminary results with counties. In all the previous surveys, availability of documents increased post-sharing the results. This trend continued with CBTS 2023, which saw a 26 percent increase in the proportion of key budget documents made available after sharing, this is equivalent to 134 additional key budget documents.

Figure 2.4: Counties are becoming more responsive in providing budget information



Source: IBP Kenya| CBTS data analysis

The increase in the number of key budget documents made publicly available by counties is evident even before the results are shared. For example, 47 percent of key budget documents were found publicly available in CBTS 2023 compared 29 percent in CBTS 2022 this shows counties are slowly proactively disclosing budget information. In the last four rounds of the CBTS, the number of counties that provided feedback on the availability component has steadily increased at an average rate of 16 percent.

In CBTS 2023, 34 counties published at least one more key budget document on their website upon the request, up from 29 counties in CBTS 2022. Kitui, Kwale and Mombasa are among the counties that published the most, i.e., eight additional key budget documents online, upon request. Despite this, two counties Tharaka Nithi and Uasin Gishu have not shown effort to provide feedback in the last four surveys on the availability component. However, Uasin Gishu provided comprehensiveness feedback in CBTS 2023. Table 2.3 presents the top and bottom five counties by the number of additional key budget documents made publicly available on their official websites.

Table 2.3: Top and bottom counties that provide feedback on CBTS (changes in the key budget documents)

	County	CBTS 2020	CBTS 2021	CBTS 2022	CBTS 2023
1	Turkana	6	7	8	7
2	Kitui	4	6	9	8

3	West Pokot	9	5	8	1
4	Elgeyo-Marakwet	7	7	1	6
5	Makueni	5	6	4	4
43	Trans-Nzoia	0	0	1	0
44	Kilifi	1	0	0	0
45	Kisii	1	0	0	0
46	Tharaka Nithi	0	0	0	0
47	Uasin-Gishu	0	0	0	0

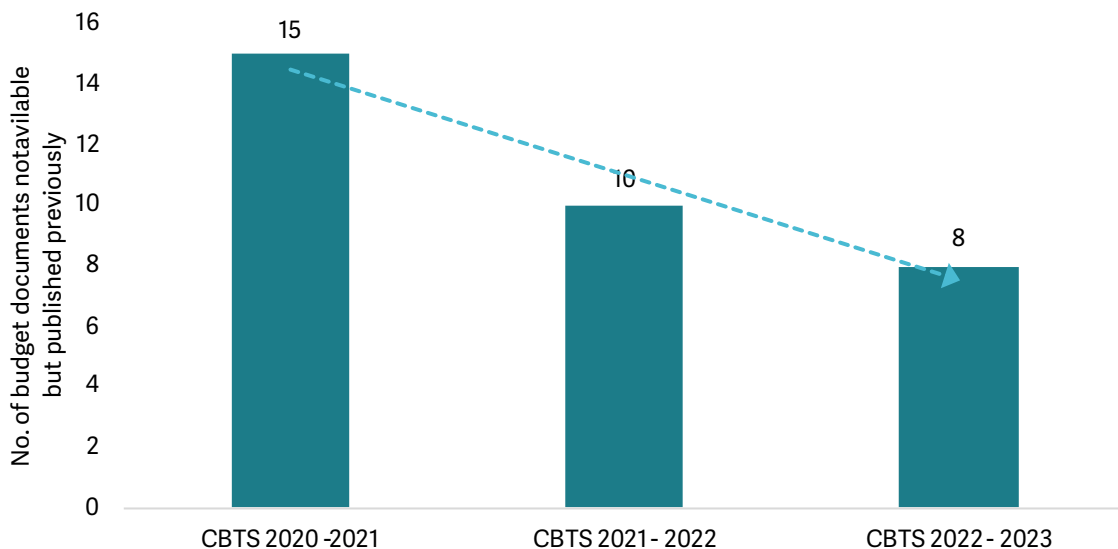
Source: IBP Kenya| CBTS data analysis

Some counties continue to struggle with consistency in publishing key budget documents.

Despite the overall progress in the availability of key budget documents, a number of counties cease to publish documents they previously made available. This hinders counties from sustaining the gains in transparency from one-financial year to the next, limiting budget information consistently made available to the public over time.

In the County Budget Transparency Survey 2023, eight counties stopped publishing at least one key budget document that they previously published in the CBTS 2022. However, this number is lower than the number of counties that stopped publishing budget documents between previous CBTS assessments, suggesting that counties are gradually institutionalizing budget transparency.

Figure 2.5: Trends in the counties that did not publish budget documents that had previously been published.



Source: IBP Kenya| CBTS data analysis

In total, counties stopped publishing 16 key budget documents between CBTS 2022 and CBTS 2023, which is less than the 41 key budget documents that counties stopped publishing between CBTS 2021 and CBTS 2022. It's worth mentioning that the counties that regressed in CBTS 2023 are not the same counties that had regressed in CBTS 2022. In CBTS 2023, the counties included Embu, Kitui, Trans-Nzoia, Garissa, Mandera, Nyandarua, Siaya and Kisii.

Section 3: Comprehensiveness of key budget documents published by counties, CBTS 2020–2023

Publishing key budget documents on official government websites is one of the key steps towards enhancing budget transparency at the subnational level. This ensures that information is accessible to all people and not at the discretion of any government official. However, this is often not enough to enable effective and meaningful dialogue between the government and citizens. The quality of budget information provided in these key budget documents is an equally important factor in ensuring that citizens are able to make better and more informed decisions as they engage in the budget-making process.

To this end, the Kenya's public finance laws have provided standards that counties should follow when preparing key budget documents.³ Moreover, state agencies such as the Controller of Budget and the National Treasury provides guidelines that counties should follow in the preparation of their budget documents. Despite this, the budget documents that counties publish each year often lack the full extent of information as provided for in law.

For effective budget discussions and budget monitoring during execution, full budget information is necessary. Moreover, this information should be packaged and structured in an easily useable format for the public to engage with. The County Budget Transparency Survey 2023 shows progress, however the struggles with availing comprehensive budget information hinder public understanding of the published priorities and hamper efforts to follow-up on these during budget execution.

Comprehensiveness across key budget documents

A key finding of the CBTS since 2020 has been that publishing all ten key budget documents does not necessarily mean that a county is more transparent. Budget documents must be both publicly available and comprehensive. This survey has found that key budget documents published by counties do not provide 40 percent of the information that is required to be provided by law. For example, the CBTS 2023 findings shows that while 98 percent of counties published their Annual Development Plans (ADPs), the comprehensiveness of these budget documents was found to be lacking crucial information as they only provided 55 out of 100 points. As such, whereas publishing all key budget documents earns a county 30 out of 100 points in the overall CBTS index, the other 70 points are based on the level of comprehensiveness and the information provided in the key budget documents published.

Overall, from all eight key budget documents comprehensively evaluated, Citizens Budgets disclosed the least information comprehensively, providing less than half (48 out of 100 points) of the required budget information. While the comprehensiveness score of this document in CBTS 2023 marks a slight improvement over CBTS 2022 (46 points), the quality of information in the document remains relatively low. This is concerning for a document that is meant to explain to the public the contents of the Approved Programme Based Budgets in a simple and easily understood language.

³ These include the Public Finance Management Act of 2012; County Public Finance Management Regulations and County Public Finance Management Act 2012.

Table 3.1: The average comprehensiveness of publicly available key budget documents

Budget cycle	Key budget document and description	No. of publicly available budget documents (out of 47)	Percent of publicly available budget documents	Comprehensiveness score (out of 100 points)
Formulation	County Integrated Development Plans- Frames the development plan for a county for the next five financial years.	45	96%	75
	Annual Development Plans- Frames the development plan for a county for each coming financial year.	46	98%	55
	County Fiscal Strategy Papers- Provides policies update and key priorities, total expected revenue as well as sectoral ceilings.	43	91%	58
Approval	Approved Programme Based Budgets- Gives revenue and expenditure with all major classifications as well as non-financial performance targets.	35	74%	51
	Citizens Budgets- A simpler and less technical version of the Programme Based Budget.	23	49%	48
	Finance Acts- A law, provision on taxes, duties, levies, and charges.	23	49%	69
Implementation and evaluation	Quarterly Budget Implementation Reports- Provides actual revenues collected, actual expenditures. Including non-financial targets achieved.	34	72%	51
	County Budget Review and Outlook Papers- Reviews revenue and expenditure information and describes economic updates and its impact on revenue and expenditure.	42	89%	77

Source: IBP Kenya| CBTS data analysis

Similarly to the CBTS 2022, the County Budget Review and Outlook Paper (CBROP) was the most comprehensive budget document published by counties in the CBTS 2023, scoring 77 out of 100 points. This was followed by the County Integrated Development Plan (CIDP) and the Finance Act, which scored 75 and 69 out of 100 points respectively as shown in table 3.1. The Finance Act was the most improved budget document by score, rising by 9 points in CBTS 2023 over its CBTS 2022 score.

Significant variations in comprehensiveness of budget documents by county.

The results of the CBTS 2023 show that there is significant variation in the comprehensiveness of information provided by counties on each budget document as shown by table 3.2. For instance, the Quarterly Budget Implementation Report published by Bungoma county provided 82 out of 100 points of the required information, while Elgeyo Marakwet County only provided 15 out of 100 points. This is despite there being guidelines released to all counties by the Office of the Controller of Budget on the format of this document. A similar case is seen with the County Fiscal Strategy Paper (CFSP) where there is a 75-point margin between Nakuru and Kirinyaga which are the top and lowest counties, respectively.

Table 3.2: Top 10 and bottom 10 performing counties by key budget document.

	Key Budget Document	List of highest scoring county	Score (Out of 100 points)	List of lowest scoring county	Score (Out of 100 points)
1	County Integrated Development Plan	Makueni and Lamu	91	Nandi, Meru	58
2	Annual Development Plan	Kwale	88	Busia	13
3	County Budget Review and Outlook Paper	Kakamega	97	Busia, Garissa	50
4	County Fiscal Strategy Paper	Nakuru	95	Kirinyaga	22
5	Approved Programme-Based Budget	West Pokot, Nyamira	62	Kiambu	34
6	Citizens Budget	Tana River	83	Murang'a	26
7	Finance Act	Mombasa, Kajiado, Nyamira and Laikipia	100	Machakos	33
8	Quarterly Budget Implementation Report	Bungoma	82	Elgeyo Marakwet	15

Source: IBP Kenya| CBTS data analysis

To further illustrate the challenges of comprehensiveness, the counties that scored the lowest published key budget documents which lack most of the required budget information. The survey further highlights that some of the poorly performing counties show little to no signs of progress as they have also performed poorly on previously published key budget documents. For example, Busia, Kirinyaga, and Elgeyo Marakwet have provided minimal information on the Annual Development Plan, County Fiscal Strategy Paper, and County Implementation Reports, which they also performed poorly on previously.

Comprehensiveness of information under key thematic areas

To unpack in detail how counties provide various kinds of information, this section of the report focuses on thematic areas informed by 91 indicators across the survey tool.

Revenue information

For county governments to effectively offer services to the public, especially the underserved communities, poor and marginalized, budgets need to be implemented with a high degree of predictability.⁴ This places importance on the accuracy of how much revenue the government expects

4 Jason L. & John K. 2019. Roll Over: Budget credibility in Kenya's Counties. <https://internationalbudget.org/wp-content/uploads/Budget-Credibility-In-Kenyas-Counties.pdf>

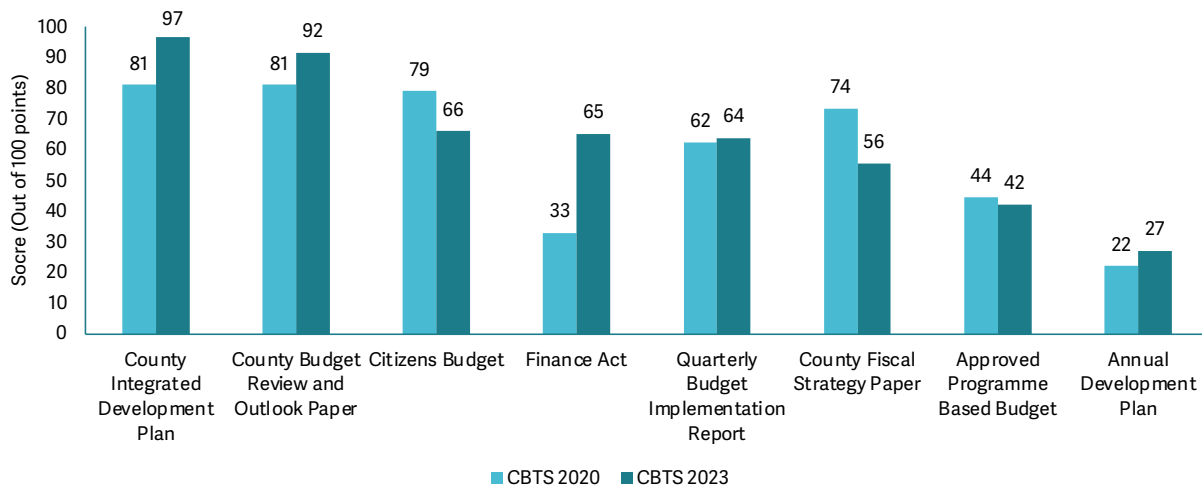
to raise from its available sources. Counties already face a number of challenges on revenue. For example, 44 counties did not achieve their Own Source Revenue targets in the FY 2022/23. When revenue collections are lower than projected, governments are at risk of 'underspending' – or spending less than was allocated in their approved budgets.

Providing comprehensive revenue information can enable citizens to make quality decisions on prioritization and also monitor the progress of the implementation of their public budgets. To do this, citizens need to know how much money their government plans to raise, how much it has raised in the past, and the sources of revenue for both. This forms the foundation of the legal requirement of sub-national units to provide information on revenue at the overall level, and the breakdown of the information by classification.

Furthermore, justifications on variations between targeted and actual collected revenue provides a more comprehensive picture of the state of a county's finances for the public. This kind of information is bolstered by explanations of the challenges and the possible solutions that counties are putting in place to address them.

In CBTS 2023, counties disclosed about two thirds of information required to be provided in the key budget documents. The revenue score obtained was 64 out of 100 points. As shown in figure 3.1, the County Integrated Development Plan provided the highest level of revenue information at 97 out of 100 points compared to other key budget documents, like the Annual Development Plans which provided the least level of information on revenue at 27 out of 100 points. This mirrors the performance on revenue information in CBTS 2022. However, there are notable improvements across some budget documents overtime, with the information on revenue in the Finance Act increasing from 33 out 100 points in CBTS 2020 to 65 points in CBTS 2023.

Figure 3.1: The level of information on revenue



Source: IBP Kenya| CBTS data analysis

Makueni county emerged as the top on revenue information across the key budget documents evaluated in the CBTS 2023, providing 83 out of 100 points of the required information. A majority (21) of counties scored between 41 and 60 out of 100 points, falling within the C category of assessment.

Table 3.3: List of counties performance on the level of revenue information

Category	No. of Counties	List of Counties
A (81-100 points)	1	Makueni
B (61-80 points)	17	Kajiado, West Pokot, Nyamira, Mombasa, Samburu, Kitui, Kwale, Lamu, Nairobi, Tana River, Nakuru, Tharaka Nithi, Wajir, Baringo, Kakamega, Machakos and Narok
C (41-60 points)	21	Nyeri, Bungoma, Taita Taveta, Laikipia, Turkana, Kisumu, Nandi, Siaya, Busia, Isiolo, Kisii, Vihiga, Murang'a, Migori, Elgeyo Marakwet, Mandera, Marsabit, Kirinyaga, Bomet, Kericho and Kiambu
D (21-40 points)	7	Meru, Nyandarua, Kilifi, Garissa, Embu, Trans Nzoia and HomaBay
E (0-21 points)	1	Uasin Gishu

Source: IBP Kenya| CBTS data analysis

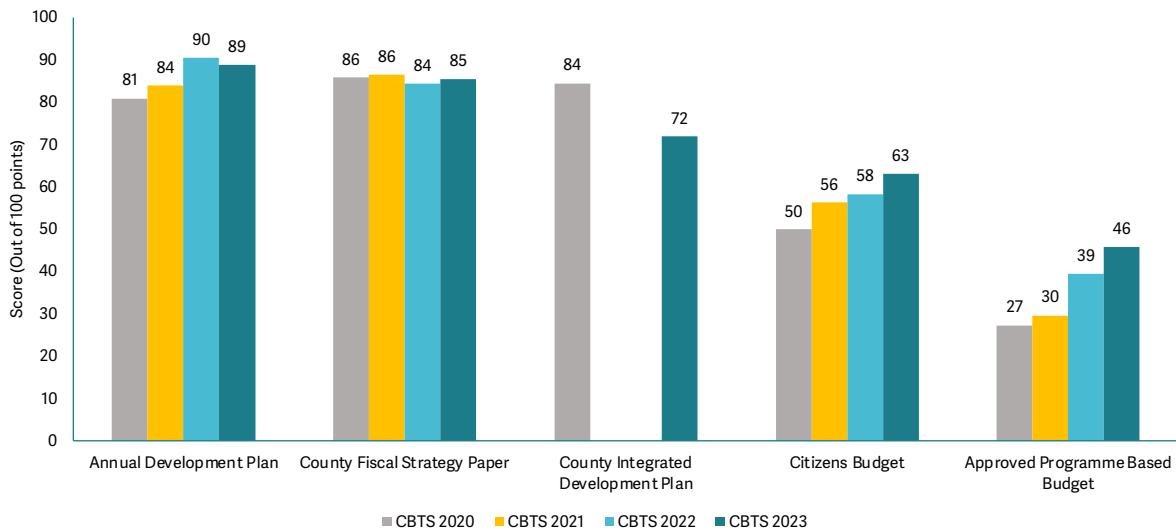
Information on priorities

Public budgets can be complex, and most citizens may not fully understand and make sense of the financial information in budget documents. However, when this information is accompanied by comprehensive narratives and justifications citizens are better able to make meaningful contribution to conversations on their budgets. This idea applies quite squarely with prioritization in budget documents. Often the decision to allocate public resources to one priority or sector than another e.g. health, vs. infrastructure, is better contextualised when there is information detailing the key priorities that the government intends to achieve in the coming year and what trade-offs have been made in the process.

Therefore, the policy priorities proposed by the government must be well presented in budget documents for the public to consider and arrive at what choices to make themselves. The County Budget Transparency Survey assessed the level of information presented by counties on priorities in five key budget documents as shown in figure 3.2. The findings show that there has been more of this information available in the formulation stage of the budget cycle compared to the approval stage across successive surveys. The Annual Development Plan and the County Fiscal Strategy Paper both had more than 80 out of 100 points of the required information on priorities between CBTS 2020 and CBTS 2023.

However, budget documents in the approval stage have historically had relatively less information on priorities over time, with Citizens Budgets and approved Programme Based Budgets scoring 63 and 46 out of 100 points respectively. Despite this, the findings also show consistent growth in the level of information provided by counties in these two documents across the four surveys as seen in figure 3.2.

Figure 3.2: The level of information provided on priorities.



Source: IBP Kenya| CBTS data analysis

The table 3.4 shows the list of counties by performance categories based on the level of information on priorities. Lamu county provided the most detailed information on priorities, providing an example of good practices that counties can emulate on how to present narrative explanations for budget choices and actions for the public and civil society actors to better understand and influence their county's priorities.

Table 3.4: List of counties by performance categories based on the level of information on priorities.

Category	No. of Counties	List of Counties
A (81-100 points)	12	Lamu, Wajir, Makeni, Nyandarua, Machakos, Kisii, Taita Taveta, Bungoma, Marsabit, Nakuru, Nyamira and Kajiado
B (61-80 points)	21	Kwale, Narok, Meru, Kilifi, Nairobi, Nyeri, Bomet, Kisumu, Kitui, Laikipia, Isiolo, Nandi, Siaya, Kakamega, Kirinyaga, Turkana, Uasin Gishu, West Pokot, Mombasa, Kiambu and Migori
C (41-60 points)	9	Mandera, Tharaka Nithi, Baringo, Muranga, Elgeyo Marakwet, Samburu, Tana River, Homa Bay and Vihiga
D (21-40 points)	3	Garissa, Busia and Trans Nzoia
E (0-21 points)	2	Embu and Kericho

Source: IBP Kenya| CBTS data analysis

Expenditure Information

Expenditure information is a crucial component of budget transparency and is indicative of funding prioritization and informs implementation of public budgets. Often, if the public cannot access disaggregated expenditure information in key budget documents, then discussions on how different public services are being prioritized as reflected in expenditure allocations and performance will not be effective.

Moreover, this aspect of budget transparency could be linked to budget credibility, where the availability

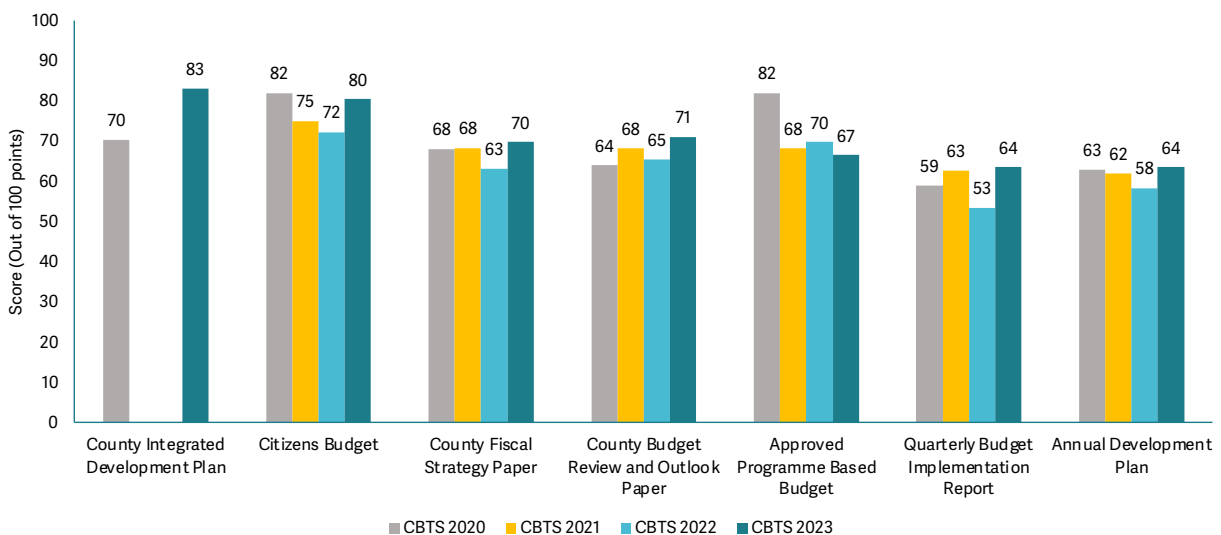
of budget information creates the possibility for the public to track public commitments and budget execution. This in turn may reduce budget implementation challenges as they may be corrected during the financial year as opposed to after implementation. Evidence suggests that many counties fail to meet their expenditure targets, particularly by spending less than planned. Not only does this imply that important public services may not be delivered in time, but it also risks undermining public trust in government.⁵

Therefore, the survey assesses the availability of information in key budget documents on the expenditure in four major classifications: Administrative classification requires the documents to indicate who spends the money/ who is responsible for budget implementation. On the same note, functional classification requires governments to show what purpose is the money spent/ simply sectors such as what is spent on health, water, and education while the economic classification is what is the money spent on e.g. compensation of personnel, goods, and services. The programmatic expenditure -policy objectives or outputs/ purpose which the money is used such as primary health care, curative services, early childhood education etc for instance, programmatic purpose or objective for which the funds will be used. Their disaggregation by multi-year performance and projections is also very important for comparisons.

The County Budget Transparency Survey 2023 shows that counties disclosed a considerable amount of information on expenditure at 71 out of 100 points on average.

The County Budget Transparency Survey 2023 shows that counties disclosed a considerable amount of information on expenditure at 71 out of 100 points on average. From the indicators used in assessment of the expenditure information, most counties provided information on the overall expenditure level at the administrative level, although, performance information is lacking in most counties.

Figure 3.3: The level of expenditure information provided in budget documents



Source: IBP Kenya| CBTS data analysis

⁵ Chloe. C and Guillermo. H, International Budget Partnership. Governments that budget transparently are more likely to spend as they promise.

Box 2: Approved Programme Based Budgets continue to improve in availability but stagnate in comprehensiveness.

The approved Programme Based Budget (PBB) is one of the key budget documents that significantly contributes towards better budget transparency. This can be attributed to its role prescribed by law in outlining the total size of the budget each year to a reasonably disaggregated level. Therefore, it is a document that provides the detailed spending allocations across sectors and sub-counties/and wards, becoming a starting point for accountability efforts by citizens across the financial year. The budget estimates are often one of the budget documents that is subjected to highest scrutiny by both public and the county legislatures.

Despite its importance, between CBTS 2020 and 2023, only ten counties have consistently published their approved Programme Based Budgets. Interestingly, the availability survey findings show that the number of approved PBBs published have consistently increased. However, the average level of comprehensiveness approved PBB has remained stagnant over time.

Table 3.5: Availability of approved Programme-Based Budgets is improving as comprehensiveness stagnates.

Survey	No. of available approved Programme Based Budgets (Out of 47 required)	The level of information provided on publicly available approved Programme-Based Budgets (out of 100 points)
CBTS 2020	11	50
CBTS 2021	27	49
CBTS 2022	33	50
CBTS 2023	35	51

Source: IBP Kenya| CBTS data analysis

Improving disclosure in expenditure information in approved Programme Based Budgets

Even with a relatively higher level of expenditure information in key budget documents, in some instances counties fail to avail some of the information. For example, while the expenditure information in other key budget documents at the aggregated level was well provided, 76 percent of counties failed to have such information by economic classification in their Annual Development Plans.

Expenditure Information on personnel details – During the FY 2022/23, the controller of budget annual budget implementation report highlights high expenditure on personnel emoluments as high as 45 percent of the total expenditure, this is one of the key challenges affecting budget implementation. On this component, Nyeri county has shown consistent effort to avail details on number of staff/ employees with their designation and staff costs across the departments in their approved Programme Based Budgets.

Table 3.6: Only Nyeri county has been consistent in presenting information on personnel.

	County	CBTS 2020 (Score of 100)	CBTS 2021 (Score of 100)	CBTS 2022 (Score of 100)	CBTS 2023 (Score of 100)
1	Nyeri	100	100	100	100
2	Nyandarua		100		100

3	Mombasa		50	100	50
4	Busia		100	100	50
5	Bungoma			50	50
6	Kwale			50	50

Source: IBP Kenya| CBTS data analysis

Notably, some counties have not been able to sustain the expenditure information they disclose to the public on the personnel details. For example, compared to CBTS 2022, Mombasa and Busia counties regressed in CBTS 2023, while other counties completely stopped providing such information despite publishing the approved Programme Based Budgets. West Pokot County had provided this information in CBTS 2020 but stopped disclosing it in subsequent surveys.

The personnel information should be as simple as providing a summary table on who draws salaries and wages in the county. This should include details such as the designations of staff, their number and previous, current, and projected annual costs. The snippet below is an extract from Nyandarua county's approved Programme Based Budget which can be a good practice.

J. Staff establishment								
S/N	Designation	JG	Authorized	In post	Approved FY 2021/22	Approved FY 2022/23	Projected FY 2023/24	Projected FY 2024/25
1	Member - County Executive Committee	T	1	1	4,008,950	4,169,308	4,336,080	4,509,524
2	County Chief Officer	S	1	1	2,751,590	2,861,654	2,976,120	3,095,165
3	Director of Administration	R	1	1	2,699,804	2,807,796	2,920,108	3,036,912
4	Senior Deputy Chief Pharmacist	R	2	2	10,092,107	10,495,791	10,915,623	11,352,248
5	Dental Specialist[1]	Q	5	1	4,527,145	4,708,231	4,896,560	5,092,422
6	Senior Assistant Director - Medical Service	Q	3	1	4,527,145	4,708,231	4,896,560	5,092,422
7	Assistant Director - Medical Services	P	5	3	11,692,961	12,160,679	12,647,107	13,152,991
8	Medical Specialist[2]	P	20	1	3,897,654	4,053,560	4,215,703	4,384,331
9	Assistant Chief Pharmacist	P	6	1	3,897,654	4,053,560	4,215,703	4,384,331
10	Principal Registered Clinical Officer[1]	P	6	2	5,202,323	5,410,416	5,626,833	5,851,906
11	Senior Pharmacist	N	6	4	12,627,204	13,132,292	13,657,584	14,203,887
12	Senior Dental Officer	N	10	1	3,337,212	3,470,700	3,609,528	3,753,910
13	Deputy Chief Health Administration Officer	N	2	1	1,533,104	1,594,428	1,658,205	1,724,533

Source: Nyandarua County approved Programme Based Budget FY 2022/23

Expenditure information at functional level – This form of information focuses on the purposes or function for which expenditure is incurred. In Kenya's budgeting framework, this information is organized into classes of programmes and sub-programmes, which represent collections of activities that contribute to an outcome or policy objective. Expenditure information at the programme and sub-programme level is thus crucial in connecting planned expenditure to non-financial information, which is mostly provided at the programmatic level.

At the approval stage, counties do well in providing expenditure information at the

programmatic level. In the CBTS 2023, all the counties that published approved Programme Based Budgets disclosed expenditure information at the functional level except one which lacked the information. In contrast, counties struggled with the level of information disclosed at the implementation and evaluation stages, despite slight improvements compared to previous 2022 survey. In CBTS 2023, 74 percent of County Budget Review and Outlook Papers published by counties did not have any expenditure information at the programme and sub-programme levels.

Historical expenditure information – Historical budget information place conversations around current budget information into context. This assists the public as well as county legislature, to effectively consider future development priorities and provide oversight on public budget.

Information on actual historical expenditure performance, broken down by economic classification in approved Programme Based Budgets has been declining in the last three surveys.⁶ Even as more counties publish their programme-based budgets, they struggle to include expenditure information of the performance in previous years. In CBTS 2021 only 5 out of 100 points was disclosed, and this dropped 4 points in CBTS 2022. In CBTS 2023, counties only provided an even lower score of 3 out of 100 points of historical expenditure information.

From the findings, only 3 counties including Kwale, Tana River and Nyeri provided above 81 out of 100 points on the expenditure information.

Table 3.7: List of counties by performance categories on expenditure information

Category	No. of Counties	List of Counties
A (81-100 points)	3	Kwale, Tana River and Nyeri
B (61-80 points)	22	Bungoma, Machakos, Nyamira, Makueni, West Pokot, Tharaka Nithi, Samburu, Kitui, Nakuru, Mombasa, Narok, Muranga, Busia, Baringo, Elgeyo Marakwet, Lamu, Meru, Nairobi, Wajir, Kakamega, Kisumu and Turkana
C (41-60 points)	13	Isiolo, Laikipia, Kajiado, Mandera, Siaya, Nyandarua, Nandi, Taita Taveta, Vihiga, Kericho, Bomet, Kiambu and Kisii
D (21-40 points)	8	Kilifi, Marsabit, Kirinyaga, Migori, Garissa, Homa Bay, Trans Nzoia and Uasin Gishu
E (0-21 points)	1	Embu

Source: IBP Kenya| CBTS data analysis

Non-financial information

Non-financial information in budget documents is the point at which allocations connect with what is to be achieved in terms of goods and services to citizens. This is not limited only to the actual achievements at the implementation stages but also the performance indicators associated with budget proposals in the formulation and approval stages.

Detailed non-financial information on specific programs and projects is very useful in monitoring and tracking public expenditure. Clear baselines, specific, measurable, timebound indicators and realistic targets make clear connections between budget expenditure and the service delivery points e.g.

⁶ The information assess on this component was actual historical expenditure performance by at least two past financial years for the administrative and economic classifications i.e. the departmental level, the recurrent and development, and the further breakdown of recurrent to operations and maintenance and personnel emoluments.

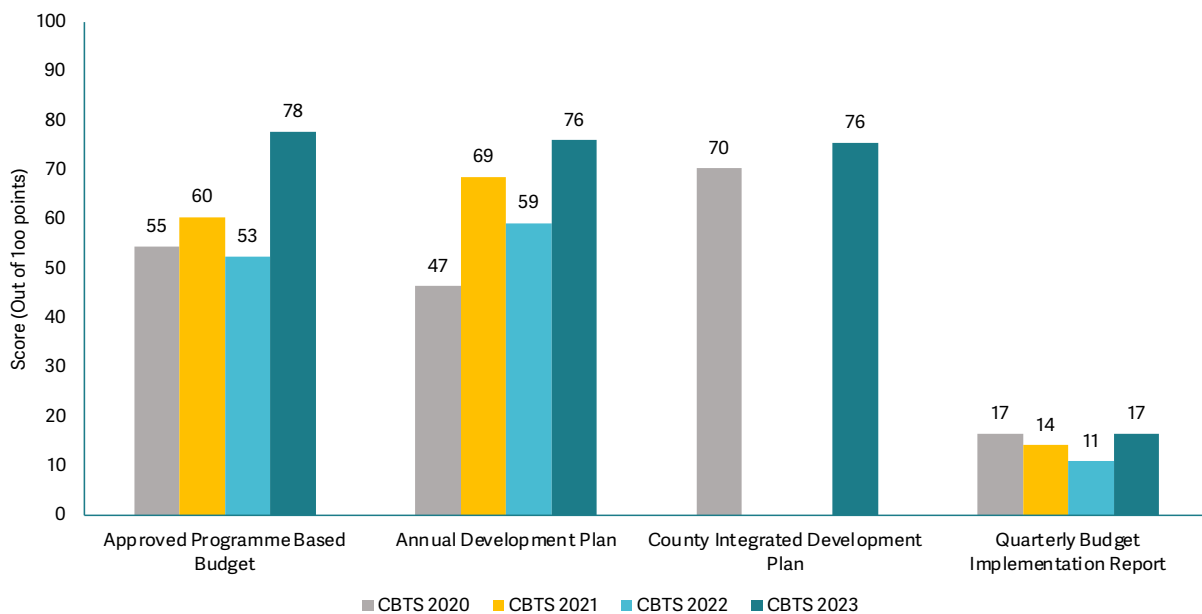
allocations to a specific health program and the number of beneficiaries served by the program within a specific locality.

In CBTS 2023, the average score on non-financial information across counties was 62 out of 100 points. In the formulation and approval stages counties provided above 75 percent of the non-financial information, for example, the Approved Programme-Based Budget, Annual Development Plan and County Integrated Development Plan, have all shown improvements in comprehensiveness compared to the previously conducted survey as shown in figure 3.4.

In the CBTS 2023, the average score on non-financial information was 62 out of 100 points.

In CBTS 2023, only 17 out of 100 points of non-financial information was provided in the implementation stage and this is significantly low, scoring below 20 out of 100 points in the last three rounds of surveys. Notably, the level of information provided by counties on both planned and achieved outputs or outcomes (targets) remains the weakest among budget documents in the budget implementation stage, compared to other key budget documents for which non-financial information was assessed. Despite improvements in the non-financial information on the implementation reports, the survey indicates that 50 percent of implementation reports published did not meet the basic standards and 79 percent entirely lacked non-financial information.

Figure 3.4: The level of non-financial information improved in all key budget document.



Source: IBP Kenya| CBTS data analysis

Table 3.8 shows that four counties including Kwale, Murang’a, Nairobi and Wajir scored between 81-100 points on the level of non-financial information. CBTS 2023 also shows that 16 more counties scored between 61-80 points on this component than in CBTS 2022.

Table 3.8: List of counties by performance categories on non-financial information

Category	No. of Counties	List of Counties
A (81-100 points)	4	Kwale, Murang’a, Nairobi and Wajir

B (61-80 points)	20	Bungoma, Isiolo, Kiambu, Laikipia, Nyamira, Nyandarua, Tana River, Nyeri, Baringo, Kajiado, Makueni, Mombasa, Siaya, Turkana, Elgeyo Marakwet, Kisumu, Mandera, Nandi, Narok and Busia
C (41-60 points)	17	Bomet, Kilifi, Kitui, Lamu, Machakos, Meru, Vihiga, West Pokot, Kirinyaga, Nakuru, Samburu, Taita Taveta, Uasin Gishu, Kericho, Kisii, Tharaka Nithi and Trans Nzoia
D (21-40 points)	5	Garissa, Kakamega, Embu, Migori and Marsabit
E (0-21 points)	1	Homa Bay

Source: IBP Kenya| CBTS data analysis

Box 3: Half of the budget implementation reports published do not meet basic standards.

It is difficult to monitor government spending and the impact of the services delivered to the intended communities when non-financial information is not made available in reports that capture budget execution. This is particularly significant when connected to evaluating the impact of public budgets to underserved, poor and marginalized communities. This information is also critical for oversight by civil society, legislatures, and other oversight bodies.

The manner in which this challenge manifest in the implementation stage of the budget cycle can be attributed to the failure of most counties to meet the required standards of implementation reports. The public finance management act requires these reports to present financial and non-financial information, details on capital projects, and narrative justifications. For instance, the CBTS 2023 shows that half of the counties that published implementation reports provided only financial information, which means they fully lacked the non-financial information.

Table 3.9: Half of counties do not meet standard requirements of implementation reports.

Whether quarterly budget implementation report has details on financial, non-financial information, details on capital projects and narrative(s) justifications	Number of counties (out of 47)	Score (out of 100 points)
Provided all four major sections on financial information, non-financial information, capital projects and narrative justifications	11	100
Provided financial information, and non-financial information with either information on capital projects or narrative justifications	12	67
Provided only financial information	24	33
The County has none of the information above	0	0

Source: IBP Kenya| CBTS data analysis

Good practice requires that key budget documents provide quality non-financial information throughout the budget cycle. Counties have historically fared better on this aspect in the formulation and approval stages. These good practices should be reflected in the budget implementation reports, as they should report performance and achievements of the planned outputs of the quarter or the financial year, providing their status and reasons for any variation from the projections or targets.

PART E: SUMMARY OF PROGRAMME OUTPUTS AND PERFORMANCE INDICATORS FOR 2020/2021 - 2024/2025

Sub-Programmes	Location	Description of activities	Performance indicators	Baseline 2020/2021	Targets 2021/2022	Targets 2022/2023	Targets 2023/2024	Targets 2024/2025	Implementing Agency
Programme									
Promotion of curative health services									
Outcome									
Improved access to primary healthcare.									
Health infrastructure development	Kisa North	Upgrading to Level IV Hospital (Khwisero)	Percentage of completion	30	50	70	90	100	Health Services
	East Wanga	Upgrading to Level IV Hospital (Shianda)	Percentage of completion	50	70	80	100		Health Services
	Chevaywa	Upgrading to Level IV Hospital (Matete)	Percentage of completion	30	50	65	100		Health Services
	Isukha East	Upgrading to Level IV Hospital phase I and II – Construction of Maternity, Pediatric, Male and female wards, theatres (Shamakhubu)	Percentage of completion	82	88	100	-	-	Health Services
			Equipping of Shamakhubu level IV hospital	Percentage level of equipping	0	0	50	100	-

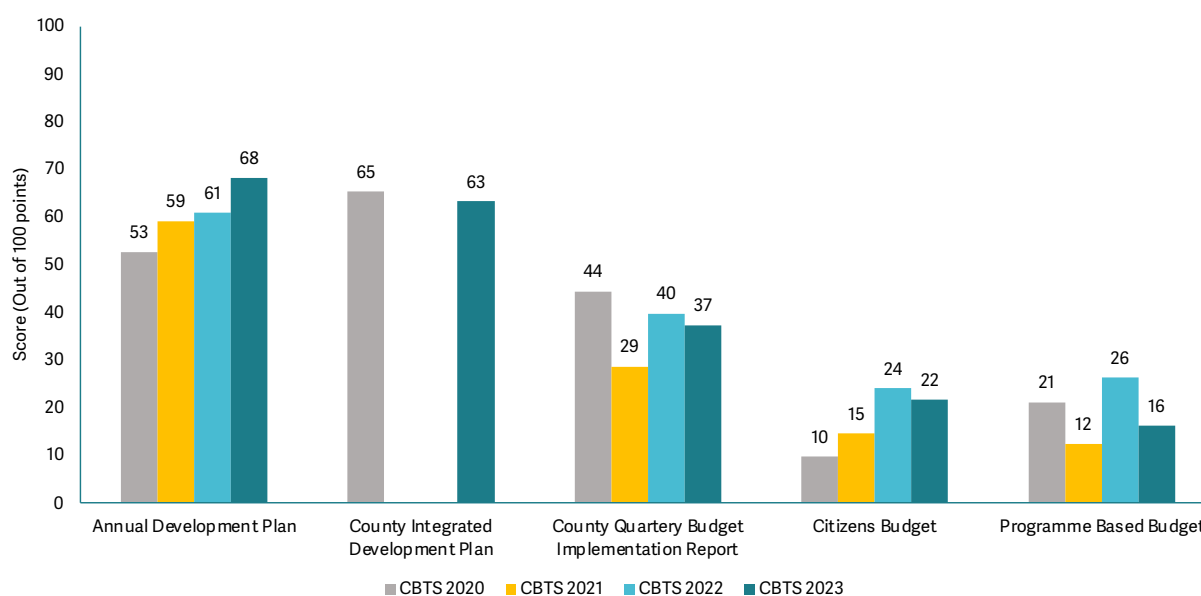
Source: Kakamega County approved Programme Based-Budget FY 2022/23

Information on capital projects

Information on capital projects in budget documents directly relate to the compliance requirements of counties to allocate and spend at least 30 percent of their approved budgets on development. Moreover, budget circulars released annually indicate a requirement that county governments provide details of ongoing projects that have commenced, stalled projects, new projects prioritized for financing and pipeline projects ready for prioritization and budget allocations.

Information on capital projects should be presented with a level of detail that helps in tracking their implementation. The survey assessed the following details on capital projects: project name, location (i.e., sub-county or ward), proposed allocation, status (i.e., new, or ongoing), and the implementation time frame (start-end) for each capital project. The findings of the County Budget Transparency Survey 2023 indicate that on average, counties provided 41 out of 100 points on the information on capital projects, an improvement from 38 out of 100 points in CBTS 2022. Figure 3.5 shows the level of information provided in each key budget document assessed for this information.

Figure 3.5: The level of budget information on capital projects



Source: IBP Kenya| CBTS data analysis

In the last rounds of the surveys, counties have typically provided a higher level of information on capital

projects in the formulation stage e.g. the Annual Development Plan and County Integrated Development Plans, compared to the approval and implementation stages. In addition, Counties have in the last rounds of surveys performed poorly in the approval stage providing little information despite an increasing number of key budget documents in this stage there was decline in the level of comprehensiveness.

Table 3.10: List of counties by performance category on details of capital projects

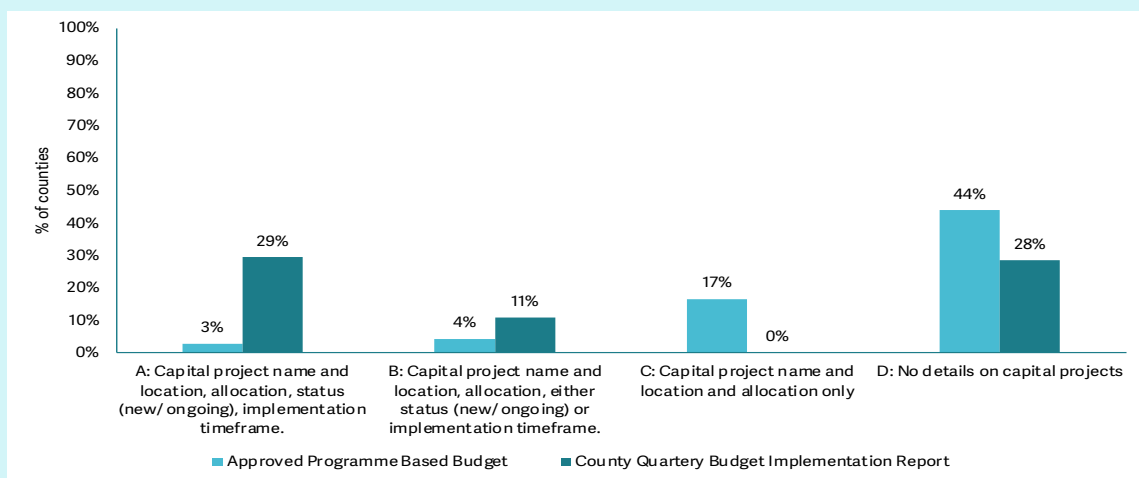
Category	No. of Counties	List of Counties
A (81-100 points)	0	
B (61-80 points)	2	Baringo and Lamu
C (41-60 points)	12	Kwale, Nyeri, West Pokot, Bungoma, Makueni, Nyamira, Vihiga, Nairobi, Nakuru, Elgeyo Marakwet, Tana River and Turkana
D (21-40 points)	22	Kitui, Bomet, Kajiado, Muranga, Nandi, Isiolo, Kericho, Kiambu, Kilifi, Kirinyaga, Kisii, Mandera, Narok, Nyandarua, Samburu, Tharaka Nithi, Trans Nzoia, Uasin Gishu, Kakamega, Taita Taveta, Wajir and Kisumu
E (0-21 points)	11	Homa Bay, Laikipia, Marsabit, Siaya, Busia, Embu, Garissa, Machakos, Migori, Mombasa and Meru

Source: IBP Kenya| CBTS data analysis

Box 4: Gaps in the information on capital projects and best practices.

Even as more budget documents become readily available to the public, they continue to lack basic information on capital projects such as project location and allocation of resources. For instance, 63 percent of the published approved Programme Based Budgets did not provide any information on capital projects in CBTS 2023. A similar trend is noted in the budget implementation stage, where despite the increase in the number of quarterly implementation reports, the number of counties that failed to disclose any information on capital projects rose from 52 percent in CBTS 2022 to 59 percent in CBTS 2023.

Figure 3.6: How do counties present information on capital projects?



Source: IBP Kenya| CBTS data analysis

Notably, there are significant gaps between the information provided on capital projects in approved Programme-Based Budget and implementation reports. In practice, this makes the effective tracking of approved capital projects during their implementation difficult, as the level of information across budget documents is inconsistent.

Overall, in the last four rounds of surveys CBTS 2020 - CBTS 2023, Elgeyo Marakwet County has consistently provided the least budget information in their implementation reports compared to other counties.⁷ However, in CBTS 2023 the county's quarterly implementation reports emerged as a best practice on how to capture information on capital projects, despite scoring relatively low in all other evaluations. It contained detailed information on capital projects including the specific location, completion status, approved cost, the actual cost paid up in the quarter under review for each capital project.

4TH QUARTER 2022/23 FY BUDGET IMPLEMENTATION REPORT- JULY 2022 – JUNE 2023)

VOTE D4364: AGRICULTURE, LIVESTOCK, FISHERIES & IRRIGATION

Code	Project Name/Description	Project Description	Project Location	Annual Budget Allocation FY 2022/23 (Kshs.)	Contract Sum(Kshs.)	Exchequer Issues as at 30th June 2023 (Kshs.)	Actual Expenditure as at 30th June 2023 (Kshs.)	Variance (Kshs.)	Absorption (%)	Implementation Status
2211003	Vaccinations and Acaricides	Purchase of vaccines and Acaricides	Aror	332,760	332,760	0	0	332,760	0.00%	Procurement process ongoing
3111504	Kabonon-Kapkamak Irrigation Scheme	Assessment and Pipeline Repairs	Aror	2,000,000	1,999,951	1,999,951	1,999,951	49	100.00%	Completed
3111504	Aror-Kipkat Water Furrow	Rehabilitation of Furrows	Aror	2,000,000	2,000,000	0	0	2,000,000	0.00%	Procurement process ongoing
3111504	Moriokwo-Kapnyanjar Water Furrow	Rehabilitation of Furrows	Aror	3,000,000	3,000,000	0	0	3,000,000	0.00%	Procurement process ongoing
3111504	Kapchepkee Water Furrow	Rehabilitation of Furrows	Aror	1,500,000	1,500,000	0	0	1,500,000	0.00%	Procurement process ongoing
3111504	Kapkoros-Kakemet (Kasonon, Kapkamak)	Perimeter Fence	Aror	1,200,000	1,200,000	0	0	1,200,000	0.00%	Procurement process ongoing
3111504	Kapsiwet Farm (KVDA)	Perimeter Fence	Aror	1,500,000	1,499,300	1,499,300	1,499,300	700	99.95%	Completed
3111504	Kabonon-Kapkamak Irrigation Scheme		Aror	700,000	692,998	692,998	692,998	7,002	99.00%	Completed
3111504	Embo Yas Water Source		Aror	2,300,000	2,276,190	2,276,190	2,276,190	23,810	98.96%	Completed
3111504	Kobus-kokwoop seko Water furrow		Aror	293,975	293,975	293,975	293,975	0	100.00%	Completed
3111504	Kabanon Kapkamak		Aror	2,500,000	2,500,000	0	0	2,500,000	0.00%	Procurement process ongoing
3111504	Chemenengir water furrow		Aror	372,887	372,887	0	0	372,887	0.00%	Procurement process ongoing
3111504	Kapnyanjar Farm		Aror	166,694	111,635	111,635	111,635	55,059	66.97%	Ongoing
2640303	Leiboinet Cooperative Society	Acquisition of cooling plant	Chepkorio	1,358,000	1,358,000	1,358,000	1,358,000	0	100.00%	Completed
3110504	Kipsaina Cattle Dip	Construction of Cattle Dip	Chepkorio	97,000	97,000	0	0	97,000	0.00%	Procurement process ongoing

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Source: Elgeyo Marakwet County, 4th Quarter Budget Implementation Report

Information on fiscal responsibilities

The fiscal responsibility principles are set out in Section 107 of the Public Finance Management Act of 2012, and include among others, the responsibility to ensure that a minimum of thirty percent of the county government's budget is allocated to development expenditure over the medium term. In practice however, the ultimate adherence to these principles is dependent on how counties present and implement their budgets over the medium term.

A 2021 study on county government compliance with these fiscal responsibility principles found that counties are better in making allocations that adhere to the expenditure ceilings than they are at in spending within them.⁸ For example, data from the Controller of Budget showed that counties typically

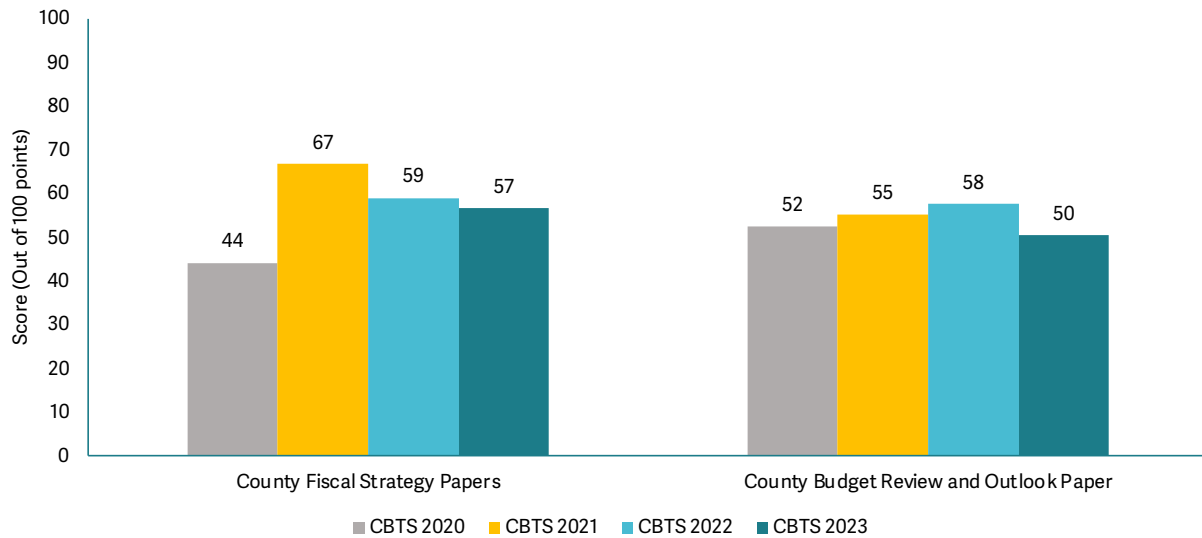
⁷ Elgeyo Marakwet only missed publishing all the implementation reports in CBTS 2022.

⁸ Kipkorir B. 2021. Fiscal discipline in Kenya: Are national and county governments adhering to budget ceilings? <https://internationalbudget.org/wp-content/uploads/fiscal-discipline-kenya-may-2021.pdf>

allocated at least 30 percent of their budgets on development, however, this proportion turned out lower when looking at actual expenditure incurred in the implementation stage.

County adherence to fiscal responsibility principles in turn has an impact on the sustainability of the public finance management and the ultimate delivery of services to citizens, creating the obligation to provide details on this in budget documents.

Figure 3.7: The level of information on fiscal responsibilities



Source: IBP Kenya| CBTS data analysis

The CBTS assesses the level of budget information provided on fiscal responsibility principles in two key budget documents: County Fiscal Strategy Papers and the County Budget Review and Outlook Papers. In the last three rounds of surveys the level of information provided has slowly been declining, despite the fact that more counties have published both budget documents. In the County Budget Review and Outlook Paper, the level of information on whether the counties utilized their allocated budgets in compliance with fiscal rules in CBTS 2023 is 50 out of 100 points, a drop of eight points compared to CBTS 2022.

Table 3.11: The list of counties based on the level of information on fiscal responsibilities provided.

Category	No. of Counties	List of Counties
A (81-100 points)	11	Bomet, Kiambu, Kwale, Lamu, Nairobi, Nakuru, West Pokot, Homa Bay, Kisii, Meru and Wajir
B (61-80 points)	5	Bungoma, Marsabit, Elgeyo Marakwet, Nyeri, Turkana
C (41-60 points)	13	Garissa, Isiolo, Kakamega, Kilifi, Kisumu, Kitui, Laikipia, Migori, Muranga, Nandi, Samburu, Siaya and Uasin Gishu.
D (21-40 points)	7	Kericho, Kirinyaga, Makueni, Nyamira, Nyandarua, Taita Taveta and Tharaka Nithi
E (0-21 points)	11	Baringo, Mombasa, Narok, Busia, Embu, Kajiado, Machakos, Mandera, Tana River, Trans Nzoia and Vihiga

Source: IBP Kenya| CBTS data analysis

The level of information on pending bills in County governments.

Pending bills refer to unsettled or unpaid financial obligations that occur at the end of a financial year as a result of lack of payment for goods and services that have been procured by units of government. Recent data from the County Budget Implementation Review Reports indicates that counties have accrued pending bills amounting to Kshs.156.34 billion as of 31st December 2023, this is more than 40 percent of the equitable share of national collected revenue that went to counties in FY 2023/24. Notably, the stock of pending bills varies significantly from one county to another, with Nairobi holding the highest outstanding obligations of Kshs.107.04 billion.

Pending bills represent financial liabilities upon counties and are a risk to service delivery, and so information on the stock and nature of these liabilities incurred over time should be made publicly available in budget documents. While the Office of the Controller of Budget may provide the value of pending bills, the county documents provide more details on the nature and breakdown. This is a new area of evaluation in the County Budget Transparency Survey. The findings of this survey indicate 26 counties failed to provide information on pending bills in either their County Fiscal Strategy Paper or County Quarterly Budget Implementation Report. On average, counties provided 36 out of 100 points of the information on pending bills across both documents.⁹

Table 3.12: The level of information provided on pending bills.

Key Budget Document	Information assessed	CBTS 2023 score (out of 100 points)
County Fiscal Strategy Paper and accompanying documents	Information on the outstanding pending bills and how the county plans to manage pending bills over the medium term.	45
County Quarterly Budget Implementation Report	Information on how much pending bills settled in the previous quarter and the outstanding pending bills with narrative justifications	27

Source: IBP Kenya| CBTS data analysis

Only five counties provided more than half of the information assessed on pending bills. Bungoma and Machakos presented all the required details, providing a best practice, in addition, Nakuru and Nyeri counties also provided good level of details on pending bills each providing 84 out of 100 points of the required information.¹⁰

Box 5: Counties taking steps to address challenges on pending bills.

In the recent past, pending bills have been at the centre of public debate on fiscal accountability at both levels of government in Kenya. This has sparked a number of reforms at both the national and county level. At the national level, a special committee on pending bills was formed in 2023 to audit state liabilities for the period between 2005 and 2022 and provide recommendations on how to reduce this over time.

Auditor General Reports on the sub-national entities continually note issues with pending bills related to budget transparency. These include unsupported pending bills, incomplete disclosures, ineligible pending bills, among others.

The snippet shows issues with pending bills in Tana River County. The report indicates

⁹ The PFM regulations 2015 54 (2) (c) requires the accounting officers to report monthly through the financial and non-financial budgetary report which includes the pending payments with an age of over ninety days.

¹⁰ While the questions that have been used in assessing counties mostly assess basic information, the survey has shown that counties do not go beyond such basics and most fail to provide information on the required details.

challenges in completeness, presentation, and disclosure of some pending bills. From the County Budget Transparency Survey 2023, only 33 out of 100 points were disclosed on pending bills.

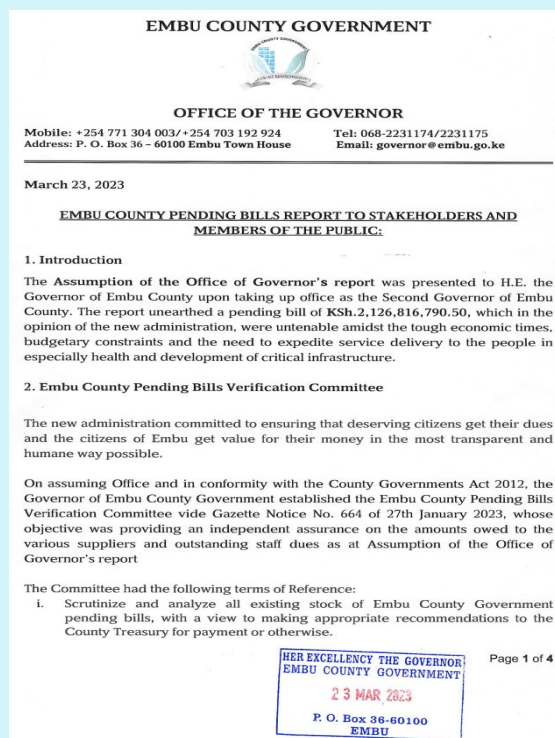
1.2 Key Findings

i) Completeness, Presentation and Disclosures of Pending Bills

1.2.1 The special audit noted that there were pending bills amounting to Kshs.2,191,836,153 disclosed by the County Executive of Tana River as at 30 June, 2020. The pending bills were classified into three categories in line with the Public Sector Accounting Standards Board (PSASB) prescribed format.

1.2.2 The special audit undertook variance analyses by comparing pending bills balances from various reports and revealed variances as highlighted in the detailed section of this report. Based on the aforementioned, the special audit could not confirm the completeness, presentation and disclosure of the pending bills amounting to Kshs.2,191,836,153 for the County Executive of Tana River as at 30 June, 2020, and subsequent settlement including the unsettled balance as at 30 April, 2021.

Overtime counties have devised strategies to unpack the issues on pending bills. However, this has come with a number of challenges, including ownership and settlement of pending bills during transitions of government administration, as well as distinguishing between eligible and ineligible pending bills. This warrants counties to improve transparency in this component and provide full information on pending bills, including providing ways in which they should be settled.



It is a good practice for the county to justify why they did not settle pending bills in the quarter/year it occurred so as not to have impact on the budget. In addition, the county may incur extra charges such as interest payments, penalties from court cases and charges and court awards for the pending bills that are not settled on time. This means disclosing the information on pending bills is crucial for the public especially in making informed decisions about planning and following the progress. For instance, Citizens and oversight actors would be able to follow how pending bills are settled if in the key budget documents, the county has provided details on how they plan to settle the pending bills.

Section 4: Opportunities and feedback on public participation

Accessibility of budget information in formats that the public can easily understand, and use are key prerequisites to effective public participation. Public participation principles further require that the public be given sufficient time to provide their inputs throughout the budget cycle. In practice, this participation could follow a public deliberation model taking into account key pillars around selection, decision making, facilitation, learning, reason giving, decision making and reporting and feedback.¹¹

Public participation should not only be seen as a constitutional requirement done for compliance's sake but a process as a step towards enhancing prioritization and equitable distribution of resources. In addition, public participation and inclusion of communities is an essential component of giving voice to citizens in budget matters and achieving fair processes for all.¹² In an ideal scenario, public involvement throughout the budget cycle makes the citizens own the process and the decisions that arise from budgeting.

Budget transparency enhances participation as it facilitates dialogue between government and citizens and helps build the credibility of a government's fiscal decisions.

Budget transparency enhances participation as it facilitates dialogue between government and citizens and helps build the credibility of a government's fiscal decisions. Both the executive and county assemblies should provide opportunities for the public to engage across the budget cycle. The County Budget Transparency Survey 2023 assesses the level of budget information counties disclosed on public participation in the budget formulation and approval stages. Specifically, it evaluates the feedback and updates provided to the public on decisions in key budget documents as the basic standards for effective dialogue and follow-up of commitments made by the government to the public. Important to note, that the survey does not extensively evaluate the quality of public participation mechanisms used.

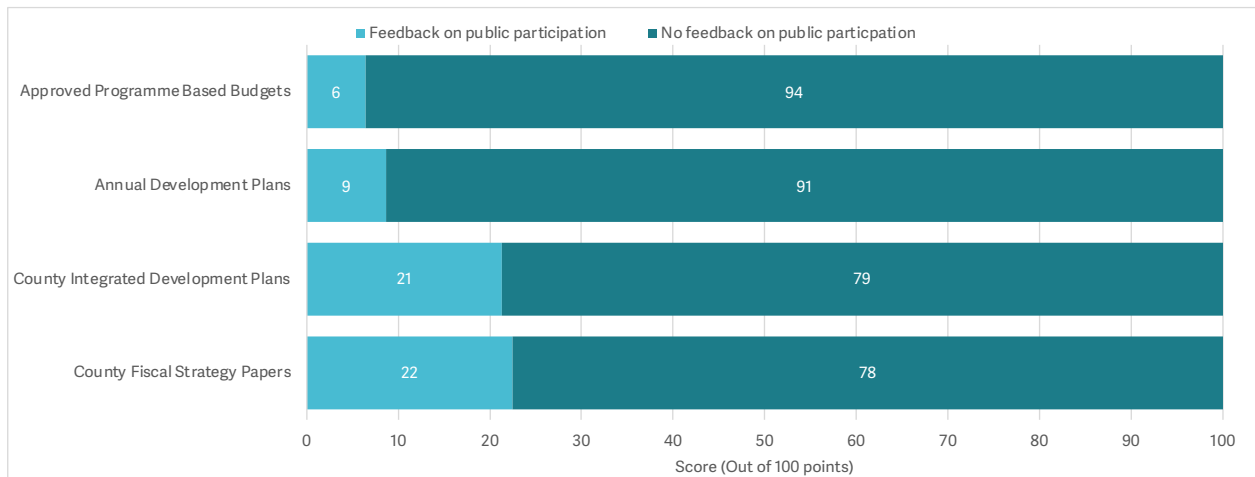
Reporting and documenting information public participation remains a challenge for most counties.

Generally, counties have often struggled with how they should conduct and provide feedback on public participation. According to the findings in the CBTS 2023, the scores on the level of information provided on public participation by counties are significantly low with 16 counties lacking any details on public participation. The overall score on public participation of the counties that provided some information is 15 out of 100 points, an improvement of 5 points compared to CBTS 2022.

¹¹ Principles of public participation in fiscal policies by Global Initiative for Fiscal Transparency (GIFT). <https://fiscaltransparency.net/public-participation-principles-and-guide/>

¹² World Bank. 2023. Open and Inclusive: Fair Processes for Financing Universal Health Coverage. Washington, DC: World Bank. <https://openknowledge.worldbank.org/server/api/core/bitstreams/5f7eda6b-339a-4f0f-bc56-0194fcb19c33/content>

Figure 4.1: The level of information on public participation



Source: IBP Kenya| CBTS data analysis

Some counties which the survey shows are transparent, provide a good level of information on public participation. An example is Kwale County, which is the most transparent according to CBTS 2023, and scored 65 out of 100 points on public participation. On the same note, Makueni, Baringo and Machakos counties appeared among the top five in three of the four rounds of surveys.

Table 4.1: Top five counties on the level of information provided on public participation.

	County	CBTS 2020	CBTS 2021	CBTS 2022	CBTS 2023
1	Kwale	10	10	19	65
2	Machakos	0	29	29	50
3	Makueni	21	36	10	44
4	Kitui	0	0	19	31
5	Baringo	17	14	38	27

Source: IBP Kenya| CBTS data analysis |scores out of 100 points

In contrast, nine counties in the last four rounds of surveys, CBTS 2020 – CBTS 2023, have never published any information on public participation. These include Busia, Isiolo, Kajiado, Kericho, Kilifi, Kirinyaga, Meru, Nyandarua and Siaya. These counties also performed poorly in other thematic areas assessed, contributing to generally poorly comprehensive budget documents. For example, Busia County published the least comprehensive Annual Development Plan, while Kirinyaga county provided only 22 out of 100 points on the County Fiscal Strategy Paper which is very low compared to the top county Kwale which scored 95 out of 100 points.

Additionally, Meru County shows similar features as it published the least comprehensive County Integrated Development Plan. Although this may not cut across, there is clear indication that counties that do not perform well on comprehensiveness have a likelihood of not providing the information on public participation in their key budget documents.

Box 6: Good public participation practices, examples from key budget documents

While counties struggle to provide information on public participation, there are still limited good practices to emulate. For example, Kwale county in their Fiscal Strategy Paper 2022 presented the details of inputs from the public participation indicating the level which public participation was done.

0036 DZOMBO WARD			
DEPARTMENT	MWANANYAMALA VILLAGE UNIT	MENZAMWENYE VILLAGE UNIT	GANDINI VILLAGE UNIT
AGRICULTURE LIVESTOCK & FISHERIES	Provision of certified seeds Provision of Pesticides Construction of Dip at Mrima –Ziwani Provision of fertilizer	Provision of certified seeds Promotion of breeding cattle dairy cows Provide fertilizer Increase extension officers	Provision of certified seeds Provision of pesticides Promotion of cattle bread dairy cows Construction of Dip and Crash at Kinyungu
EDUCATION & RESEARCH & HUMAN DEVELOPMENT	ECDE Marenje-B ECD Majimoto Increase bursary fund to 30 M Rehabilitation of ECDE Mwabovo	Construct Vocational Centre at Vitsangalaweni Increase bursary fund from 20 M to 30 M Increase ECDE Teachers	ECDE at Kibotoni ECDE at Mbatini Increase bursary money to 30 M Construct Vocational Centre at Mgome and Mwanguda
HEALTH & MEDICAL SERVICES	Completion of Mwananyamala Maternity Completion & equipping of Mamba OPD Construction of Laboratory Mwananyamala dispensary Construction Laboratory Majimoto dispensary	Construct Laboratory at Mwanguda Dispensary Construct New dispensary at Kiranze Provide Ambulance at Vitsangalaweni dispensary Promote Vitsangalaweni to Health Centre	Construct Maternity wing at Gandini dispensary CHVs to be given stipends

To complete the loop, the survey assesses how the input from public was utilized and what key decisions were made as a result of the inputs. This information is often missing in most key budget documents, even in those that extensively provided information on public input. A good practice on this element is given below by Makueni County.

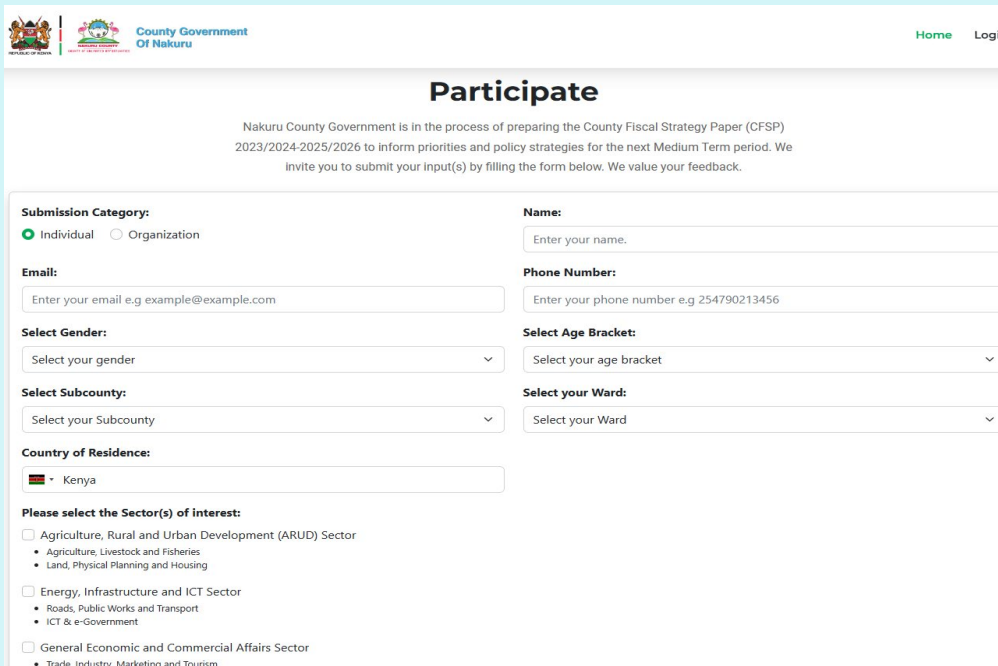
8.3 Public Participation report				
Thematic Area	Sector	Outcome	Priority Strategies	Priority interventions
E. Kibwezi East Sub County				
Community Economic Empowerment	Agriculture and Rural Development	Increased crop and livestock production and productivity	Enhance Access to Affordable credit for Farm Inputs	Establish a fund for agricultural subsidy. Facilitate the linking of producer organizations to input suppliers. Enhance collaboration with partners and Facilitate Business-to-Business (B2B) fora for sensitization of farmers in apex organizations in the county.
		Enhanced incomes from agricultural enterprises	Promote Agro-processing, Value Addition and Marketing	Promote contractual farming in the priority value chains in the county (green grams, poultry, dairy) ,Establish two model feed lot at the ATC and in Kambu and Developing of ownership business models for the value addition and agro-processing factories
Water Resource Management	Water and Environmental conservation	Water access	Water harvesting and distribution	Develop and improve the existing water infrastructure across all the Wards.
			Water governance	Awareness creation on Makueni County Water Act 2020, Makueni County Water Policy, Makueni County Water Regulations and existing guidelines, Operationalize Makueni Rural Water Board (MARUWAB), Ensure all community water schemes are registered and Undertake baseline survey to ascertain the status of management of water schemes.
Social Economic Development	Health Services	Enhanced access to preventive and Promotive services	Preventive care	Enhance Community Health Strategy ,Enhance access to essential and specialized clinical services, Ensure availability of skilled workforce, Establishment of a rehabilitation Centre and upgrading of health facilities
Lands and Urban Development	Agriculture and Rural Development	Improved Environmental Conservation and Management	Environmental Conservation and Management	Planting 22,000 tree seedlings, and Sensitize the community on Environment act And Climate Change Act,
		Improved Urban Infrastructure Development	Infrastructure Development in Urban Areas	Enhance physical planning to create and implement local and physical land use plans for major urban areas ,Establish land spaces for urban infrastructure development ,Enforce compliance to approved urban land use plans and Ensure GIS-enabled mapping of county projects
		Improved Land use and Management	Land and mineral Mapping and utilization ,Survey and Titling	Resolve land disputes, Map and survey public land for titling and Reclaim, demarcate and beacon encroached public land and Map, zone and quantify key county mineral resources for commercial utilization.
Social Economic Development	Education and Social Services	Enhanced access to quality ECDE and Technical Education and Training	CTTIs and ECDE Development	Infrastructure and capacity development

3 | Page

Source: Makueni County Fiscal Strategy Paper

In most instances, COVID-19 may have done more harm than good, however there are gains that counties have continued to embrace. For example, some counties created structures

to collect inputs from the public through online submissions. While this is not supposed to replace the normal public involvement that happens in-person, it acts as an advantage to the wider population who may not be able to attend in-person deliberative processes.



The screenshot shows a web form titled "Participate" from the Nakuru County Government. The form is for submitting input on the County Fiscal Strategy Paper (CFSP) for the period 2023/2024-2025/2026. It includes fields for personal information and sectoral interests.

Submission Category:
 Individual Organization

Name:
Enter your name.

Email:
Enter your email e.g example@example.com

Phone Number:
Enter your phone number e.g 254790213456

Select Gender:
Select your gender

Select Age Bracket:
Select your age bracket

Select Subcounty:
Select your Subcounty

Select your Ward:
Select your Ward

Country of Residence:
Kenya

Please select the Sector(s) of interest:

- Agriculture, Rural and Urban Development (ARUD) Sector
 - Agriculture, Livestock and Fisheries
 - Land, Physical Planning and Housing
- Energy, Infrastructure and ICT Sector
 - Roads, Public Works and Transport
 - ICT & e-Government
- General Economic and Commercial Affairs Sector
 - Trade, Industry, Marketing and Tourism

Source: Nakuru County Website

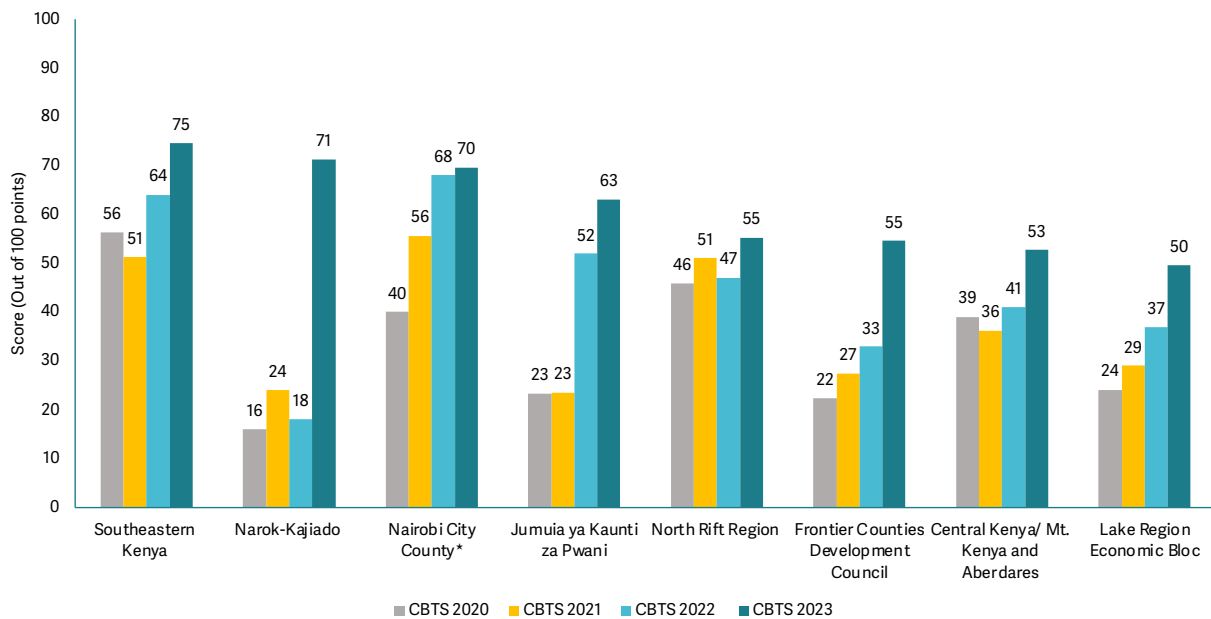


Caption: Reflection and Learning Meeting in Busia County

Section 5: Trends in budget transparency by regional economic blocs, CBTS 2020-2023

As overall budget transparency improves, the performance in the regional economic blocs has recorded significant gains. This trend is indicative of the gains across individual counties and shows that the progress in open budgets is not localized to some regions but across the country. In addition, this provides a platform where good practices are also localized across the regions and peer learning on how to improve the structure, availability, and presentation of budget information.

Figure 5.1: Trends budget transparency scores in the regional economic blocs.



Source: IBP Kenya | CBTS data analysis

Budget Transparency across Regional Economic Blocs

The County Budget Transparency Survey 2023 shows a steady upward trend for all the regional economic blocs in the level of budget information disclosed to the public. Thirteen counties that published all key budget documents are distributed across all the regional economic blocs, these counties include: Busia, Bungoma, Elgeyo Marakwet, Samburu, Kajiado, Narok, Machakos, Makueni, Nyeri and Wajir counties.

When compared to the CBTS 2022, the largest gains are in the Narok-Kajiado regional bloc (+53 out of 100 points) and Frontiers Counties Development Council (+22 points). In the Narok-Kajiado regional bloc, both counties published all 11 key budget documents, contributing to a 73-point and 34 points increase CBTS score from 2022, for Kajiado and Narok respectively. In the FCDC, all counties except for Garissa and Mandera improved their CBTS score in 2023, including Wajir, which published all 11 key budget documents for the first time and earned a spot in the top 5 based on its transparency index.

The County Budget Transparency Survey 2023 shows a steady upward trend for all the regional economic blocs in the level of budget information disclosed to the public.

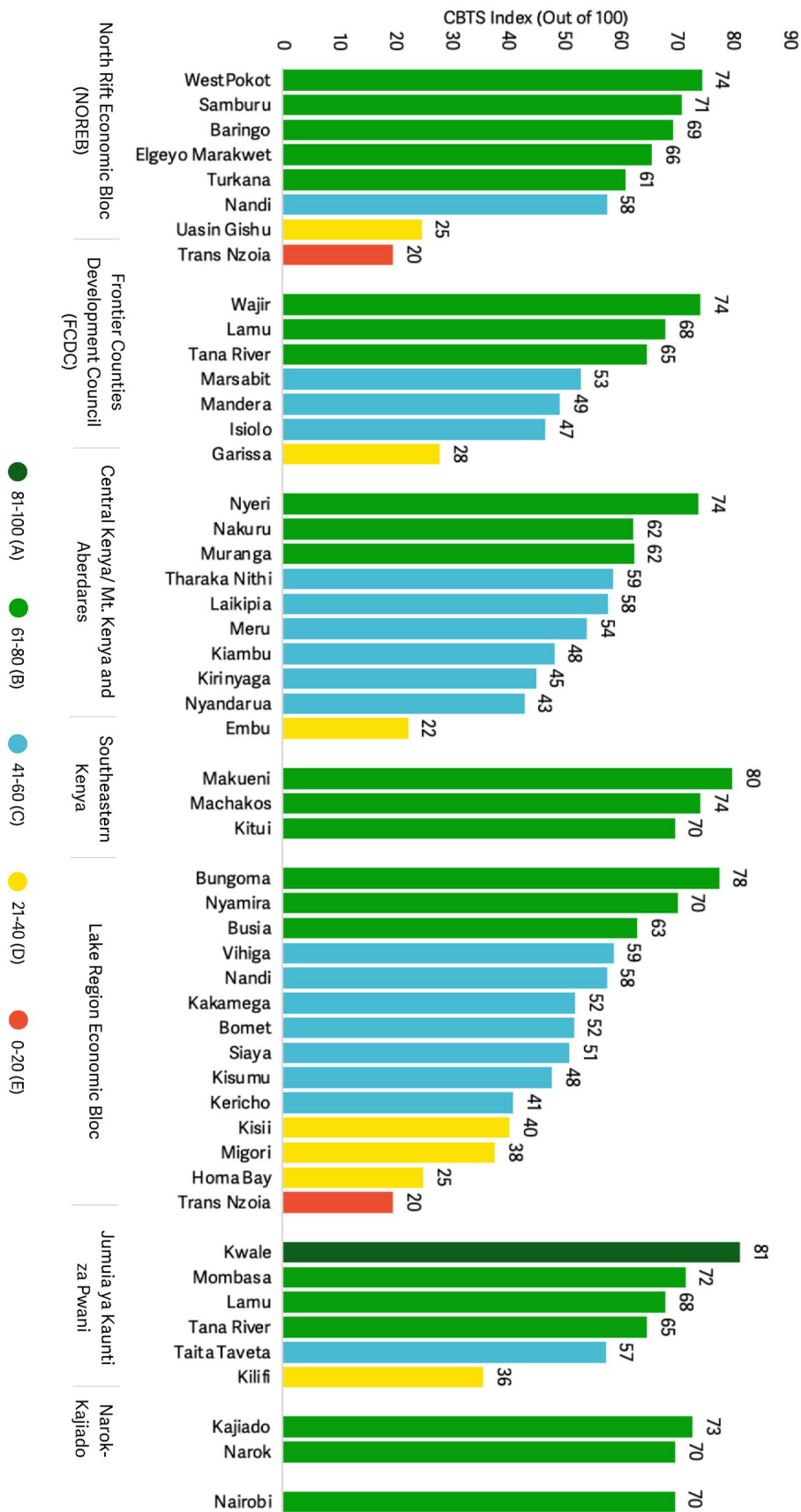


Figure 5.2: The level of budget information in counties by regional economic blocs

Other regional economic blocs showed modest gains in transparency in CBTS 2023. The Lake Region Economic Bloc (LREB) and Central/Mt. Kenya Aberdares Regional Economic Bloc also saw their average score across their counties rise by 13 and 12 points respectively. This was on account of stronger performance from Nyamira, Migori, Bungoma, Murang'a and Meru – which all saw an increase in their score of more than 25 points from CBTS 2022. The South-Eastern regional economic bloc and Jumuia ya Kaunti za Pwani, two regions which both host two top 10 counties in the CBTS 2023, also saw their score rise by 11 points each from CBTS 2022.

Often, budget transparency reforms especially on comprehensiveness of the information can take significant time to yield results. It still remains possible for counties to embrace good practices and better reforms focused on sustaining the gains and improvements. The county budget transparency survey finds committed counties that are employing good practices to improve how budget information is provided by counties.

Gaps, commitments, lessons, results, and opportunities in counties budget transparency

This comprehensive overview aims to shed light on the multifaceted nature of county budget transparency which demonstrates the demand and supply of the information, highlighting the proactive steps which some counties have taken in leading the way towards transparent budgets and areas to leverage on to further improve.

This section is based on the counties good and poor practices from the lessons learned through budget advocacy in the Kenya's counties. The findings reveal varying approaches taken by counties towards transparency. While some counties have already achieved a commendable level of transparency, others are actively working to enhance their disclosure of budget information. On the same note, some counties have remained stagnant with little or no sign of improvements while others have regressed and stopped making budget documents publicly available. This is indicative of underlying problems even though the law is very specific that counties must disclose information on the funds raised and spend.

At the points of sharing findings, International Budget Partnership Kenya has always provided opportunities for governments to provide feedback and ways to improve budget transparency. The initiative has enlightened the government on the importance of budget transparency, emphasizing its value not only for citizens but also for county governments and their assemblies. The public has also been sensitized on various platforms to understand why it is important to have credible budget information as it is directly linked to the decisions they suggest to the government.

One of the gains of a county being transparent is a trust with the public. The regional budget hubs which are voices of the organized citizens and communities have championed for better access to budget information utilizing various strategies to have their counties transparent. These efforts have yielded fruits, and some counties are now transparent and willing to even further improve.

While traditional requests of budget information are slowly fading away, counties should be keen to adopt emerging dynamics on how the public seeks budget information and in what formats. This will create a better way in which citizens give and contribute to better decision making on various stages of the budget cycle. This is also crucial in the budget implementation stage as citizens act as a second eye in monitoring the projects and services which they benefit from. Governments should take oversight from citizens from a positive angle.



Caption: Reflections sessions on budget advocacy in Kwale

Budget transparency results

Achieving concrete performance in budget transparency cannot be easily achieved, but rather through a series of steps. While some may be as simple as publishing a budget document, the quality of such budget documents may take time even requiring governments to build their capacity and document opportunities they provide to the public.

The last series of surveys launched have always had a call to action and some have yielded results as illustrated in the performance. All these successes are as a result of collaborative efforts between citizens in the regional budget hubs and their governments.

	Objective	Achievements	Gaps
1	Publish what you produce	Counties have consistently made efforts in publishing key budget documents. Although counties produce key budget documents some fails to have them available until requests are made.	A gap still remains on counties publishing information on timeliness provided in the PFM act.
2	Publish public participation reports	However slowly, strides on how counties provide information on public participation are encouraging. The County Budget Transparency Survey 2023, presented an opportunity for counties to publish public participation reports which are assessed alongside their key budget documents.	Counties have to find ways to show public input and the impact of public input on their budgeting decisions. Publish public participation reports for every decision.
3	Platforms for peer learning on quality of key budget documents	There are many good practices presented by counties in their key budget documents. Through advocacy, regional budget hubs have created platforms where government officials can share these lessons and good practices on budget transparency. Counties are improving their website and having dedicated folders which are easily accessible to the public.	More targeted platforms to specific key budget documents especially on quality. Development of guides on specific budget documents A more coordinated guidance from the National Level to counties on how to structure budget documents.

Source: IBP Kenya and evidence from the regional budget hubs

Targeted advocacy efforts, poorly performing counties

After the launch of CBTS 2022, four counties Kajiado, Wajir, Isiolo and Migori had no budget document published in their websites. This was the second time for Isiolo and Migori counties as they had also not published any document in CBTS 2021.

Table 5.1: Performance of the Counties that Scored Zero in CBTS 2022

	County	CBTS 2022 (out of 10)	CBTS 2023 (out of 11)	CBTS 2023 (out of 100 points)
1	Kajiado	0	11	73
2	Wajir	0	11	74
3	Isiolo	0	5	47
4	Migori	0	5	38

Source: County Budget Transparency Surveys

Migori county in the lake regional economic bloc: The improvements in budget transparency in Migori county is attributed to the advocacy efforts through the Lake Regional Budget Hub. The county made commitments to produce and publish key budget documents. As well as to revamp their website, which is now citizens friendly, and the public can easily access the budget information in the dedicated folders. However, the county did not publish all the key budget documents as committed. The active citizens are still continuing with efforts to have the county publish and produce the key budget document which they have never produced such as quarterly budget implementation reports.

North Rift Economic Bloc (NOREB)

The budget champions and facilitators in the region have taken initiatives to monitor county websites. For example, the Rift Valley Budget Hub supported budget facilitators to conduct walk-ins to the county offices and opportunities for discussions of the results. This culminated into a joint forum where the technical government officials responsible for producing key budget documents shared the lessons and opportunities for improving information in key budget documents.

Baringo county: The Baringo budget facilitators conducted a strategy meeting with treasury and planning officials of the Baringo county government. This is in the spirit of promoting budget transparency, and accountability in decision-making as crucial endeavour in building community trust. The county has been committed to publishing all the four quarterly budget implementation reports which other counties have continued to learn from.

Nakuru county: Nakuru Budget champions have been at the forefront in championing for responsive government initiatives to citizens' needs in Nakuru County. The budget champions reviewed key county budget-related documents and mapped service delivery areas for monitoring. During the meeting, the following key commitments were agreed upon: standardisation of budget document reporting templates, comprehensive sharing of budget information, and publication of all budget documents as required by law.

Sub-county / Product	2015	2016	2017	2018	2019	2020	2021	2022	2023
Abortion	1,144	728	730	1,015	1,149	1,068	1,196	1,401	1,428
All other diseases	200,576	206,263	166,344	284,648	353,550	273,079	323,244	281,279	297,438
Anaemia cases	-	-	-	-	-	359	4,174	3,708	3,896
Arthritis, Joint pains etc.	1,751	1,843	1,537	2,653	3,344	3,234	30,829	28,452	24,682
Asthma	31,538	32,888	33,576	39,418	37,019	32,504	12,976	10,869	11,156
Autism	-	6,471	7,961	11,571	23,882	85,093	-	1	6
Bilharzia	-	21	61	198	249	88	608	612	124
Brucellosis	5,934	10,826	10,244	17,496	14,949	11,118	7,083	12,225	5,860
Burns	3,008	2,593	2,242	3,303	3,587	3,944	3,286	3,048	3,142
Cardiovascular conditions	-	380	489	1,037	1,339	1,804	1,511	1,540	3,109
Central Nervous System Conditions	-	151	155	2,970	2,898	4,096	4,166	2,930	3,126
Cerebral Palsy	4,256	5,355	3,390	5,343	4,949	1,655	2	2	11
Chicken Pox	-	-	-	-	-	-	3,206	6,377	6,604
Cholera	-	23	-	-	-	-	4	2	1

Nandi County: Has a good practice where the county has budget transparency portal which citizens can access financial and non-financial information and monitor implementation of government programs, this is a step that other counties can embrace, in addition to making key budget documents available to the public in right formats and timely manner.

Frontier Counties Development Council (FCDC)

Tana River County: Considering the nature of the county most of the residents are Muslims and when public participation is on Friday it means there are going to be low turnout. Tana River sought IBP Kenya's help on budget implementation report, and we shared templates of good practice from other counties.

Central Kenya/ Mt. Kenya and Aberdares

The Nairobi Eastern and Central Regional Budget Hub has significantly and consistently made efforts with their county governments to advocate for more access to budget information. For example, in

2023, the budget facilitators developed an information package for the performance of counties in the region focusing on open counties scoring low on budget information including the features on public participation which has always remained the weakest in the last rounds of the surveys.

Kajiado and Isiolo counties: Kajiado county is one the counties that recorded a significant improvement by publishing all the key budget document in CBTS 2023. This is partly as a result of public pressure after the launch of the County Budget Transparency Survey 2022, when the county had failed to publish a single key budget document on their website. The results also could be as a result of the Nairobi Eastern and Central Budget Hub which conducted a dissemination of the findings of CBTS 2022 in Kajiado county.

Jumuia ya Kaunti za Pwani

Lamu County: has been at the forefront of publishing most of its key budget documents within the timelines provided in the Public Finance Management Act. Also, capacity building of government officials on how to prepare key budget documents is also an emerging trend.



Caption: Coast Regional Budget Hub in Kilifi

Mombasa county: Active citizenry during the opportunities for public to engage with government on priorities and other key decision making has been proven to work. The capacity for citizens to scrutinize key budget documents cannot be undermined. There were instances where government officials have been forced to postpone public participation due to not giving enough time for public to engage.

Kilifi county: It is one of the counties that have always shown a willingness to improve in budget transparency without promising results. For instance, the county acknowledged the drafts findings but did not show efforts to disclose budget information.

Section 6: Modular research pieces on budget transparency

Health Modular Research

An In-Depth Review of Health Sector Budget Transparency in Kenya's Counties

Health is the most decentralized government function in Kenya with 99 percent of health facilities are run by counties. In addition, between FY 2020/21 - 2022/23, counties spend on average 84 percent on recurrent while 16 percent goes for development. This is why transparency of how county governments allocate, manage, and account for resources for health priorities impacts the ability of the local legislature, civil societies, and citizens to oversee these resources. The availability of health budget information aids these actors in influencing the decision-making process in budget formulation and resolving issues around budget implementation.

The County Budget Transparency Survey 2023 edition aims to highlight how counties provide information on health sector and identify good practices across Kenya's 47 county governments. This research was conducted alongside the CBTS 2023, which is done by county-based researchers. The questionnaire comprises 19 indicators that measure the information on the health entity. The counties that are assessed must have published approved Programme Based Budget and Quarterly Budget Implementation Report and where a county misses a County Budget Review and Outlook Paper.

Summary Findings

1. Counties are improving in how they explain their health budgets.

The survey indicates on average, provided 56 out of 100 points of budget information on health. This is slightly higher than the counties score of 49 out of 100 points in the County Budget Transparency Survey 2022. Two counties, Bungoma and Nyamira provided very comprehensive information on health with each scoring 83 out of 100 points.

2. The survey presented more financial than non-financial information in health sector.

Even as more counties disclosed more budget information on health, there was significant drop on some indicators for the percentage of counties that did not have their approved health budget broken down into programmes and sub-programmes dropped to 2 percent in CBTS 2023, from 23 percent in CBTS 2022.

3. No county presented all the information assessed on capital projects in their approved budgets

Similar to the findings in CBTS 2022 none of the counties evaluated in this survey presented all the information assessed on capital projects in their approved budgets, with the average score across counties being 16 out of 100 points. Also, only six out of the 34 counties evaluated provided information on health personnel in their health budgets, with an average score of 13 out of 100 points.

In conclusion, the analysis of health budget in Kenya's CBTS 2023 shows that while there has been an improvement in health budget transparency at the county level, there is still progressed to be made. For instance, counties are getting better at explaining their health budgets through narrative information, but there is room for improvement in disclosing information on capital projects.

Modular Research on Supplementary Budgets

Progress and Challenges in Supplementary Budget Transparency

The Kenyan process of formulating supplementary budgets has been a topic of debate, with issues such as lack of public participation and only targeted stakeholder inputs in some instances. Despite this, all 47 counties passed at least one supplementary budget in FY 2022/23, and the Kenyan Constitution and Public Finance Management Act 2012 set standards for preparing and approving such budgets.

The law provides details on what information should be presented in a supplementary budget, including the vote, programme, sub-programme, broad expenditure categories, original sum votes, supplementary estimates, actual expenditure, and outstanding liabilities. Notably, supplementary budgets are not entirely bad as they can address uncertainties which the law mentions but can also be misused and cause confusion for the public, poor, and marginalized.

The supplementary budgets are not compulsory and have no timelines, they cannot be uniformly measured across all counties. IBP Kenya conducted modular research to assess the information presented in supplementary budgets, using eight questions to measure the level of comprehensiveness. The study aims to address these issues and ensure transparency in the Supplementary budgets which has been normalized by counties.

Summary Findings

1. More Counties are publishing supplementary budgets.

The County Budget Transparency Survey 2023 indicates that there has been a significant increase in the number of counties publishing their supplementary budgets, from 7 in CBTS 2022 to 15 in CBTS 2023, however it remains dark area as all 47 counties at least passed one supplementary budget according to County Quarterly Budget Implementation Review Reports.

2. Even as more counties publish supplementary budgets, the level of comprehensiveness remains wanting.

The CBTS 2022 indicates that counties provided 48 out of 100 points which is less than what was provided in CBTS 2023. On the same note, the survey identifies reasons why counties pass supplementary budgets which may not be as a result of unforeseen or unavoidable circumstances which is contrary to the requirements of the law.

3. Most counties assessed published information on revenue.

On a positive note, a majority of the counties (12 out of 15) have provided information on the revenue that would fund the expenditure revisions to their budgets. This is a good practice as it ensures accountability and provides a clear picture of how the revised expenditures would be financed.

In conclusion, the CBTS 2023 reveals both progress and areas for improvement in the budget transparency of Kenya's counties. The increase in the number of counties publishing their supplementary budgets is a positive step towards greater transparency. It's crucial that this transparency is coupled with comprehensive and detailed information to ensure effective fiscal management in budget transparency.

Modular Research on Timeliness of key budget documents

A Call for Timely Release of Budget Information Throughout the Budget Cycle

The Public Finance Management Act mandates counties to produce, publish, and publicize all key budget documents produced throughout the budget cycle. Timely availability of this information is pre-requisite for effective citizens participation in decision-making processes, potentially influencing budgetary decisions. Additionally, providing budget information on time during budget implementation stage may help address issues promptly, rather than waiting until the end of the financial year when no valuable changes can be made. This may enhance service delivery to beneficiaries. Budget decisions should be made periodically throughout the fiscal year, ensuring citizens have access to relevant documents and information in a timely manner.

The constitution and the Public Finance Management (PFM) Act, 2012 mandates the county treasury to prepare key budget documents within specified timelines for approval by the legislature. A budget document is deemed timely if it is published on the official county website within the timeframe stipulated by law. This study evaluated the timely availability of key budget documents for FY 2022/23 on both county executive and assembly websites, conducted by county-based researchers.

Summary Findings

1. None of Kenya's 47 counties made all their key budget documents on time.

While 32 counties availed at least one document, 15 counties did not have a single budget document available on time. Some of the counties that embraced publishing of key budget documents on time are Lamu county which published eight of the eleven key budget documents. Another county is Taita Taveta county which published six out of eleven key budget documents.

3. If timeliness of key budget documents was incorporated to overall budget transparency, the level of budget transparency would further drop.

The survey indicates that counties published more budget documents after the period for timeliness survey, indicating that they do prepare the documents but rarely adhere to the legal requirements of publishing documents on time.

2. Only 15 percent of required key county budget documents were made publicly available on time, with 39 percent of the total documents falling in the implementation stage.

County Budget Review and Outlook Papers were among the most timely budget documents, published by 32 percent of counties. However, quarterly budget implementation reports were least published with only four percent of counties making 1st, 2nd and 3rd quarterly budget implementation reports on time. On the same note, the County Integrated Development Plans were the most published with 16 counties making them publicly available on time.

To conclude, publishing key budget documents online in a timely manner is important to providing meaningful information which citizens can utilize to influence decision making yet the counties still fail to publish over 75 percent of key budget documents on time. If counties published key budget documents on time, budget transparency would improve in the long run.

Modular Research on Sustaining progress in Budget Transparency

Value of Historical Budget Information: How are Counties Retaining Budget Documents?

As budget transparency improves at the sub-national level, emerging challenges such as counties regressing and stopping publishing key budget documents have been noted as hindrance towards transparent budgets. While the law does not compel counties to have previous year's budget documents on their websites, good practices demands that counties have this information always available to the public.

It is against this backdrop that International Budget Partnership Kenya conducted a simple study on backsliding and inconsistencies in budget transparency focusing on the historical versus current budget information and need for retention of budget documents within government websites. Even where counties provide budget information for example previous year's performance on revenue, it may only do so for at least two years while the need for more information may be required for effective decision making may be required which can only be achieved if counties made publicly available key budget documents for previous years.

The brief presents an analysis of official county websites to assess whether historical budget information was retained or if previously unpublished information was uploaded. The study focused on the period between FY 2019/20 and FY 2022/23, targeting the approved Programme Based Budgets. The findings show that while there have been improvements in the number of counties making these budgets publicly available, some counties are pulling down key budget documents.

From the analysis, the CBTS findings shows there have been steady improvements in the number of counties making publicly available the approved Programme Based Budgets. The last three surveys 2021 and 2023 shows that counties pull down approved Programme Based Budgets after the surveys, these are sometimes as a result of down-time in the websites or changes in the websites, even with such challenges there are new counties that have taken steps to improve their websites and have dedicated folders that makes easy for public to access budget documents.

The observations made on the official county websites shows counties have adopted good practices and key budget documents are now easily accessible. For instance, West Pokot County have dedicated website which public can easily access the key budget documents. Although, some counties have also remained static and not showing any improvements in their websites and challenges navigating official county websites to find budget documents remains frustrating.

In conclusion, we end this with a challenge that there is advantage of retaining past budget documents on official county websites for greater transparency and public trust. We also suggest the development of standardized, user-friendly websites that facilitate public participation in the budget process.

Section 7: Conclusion and recommendations

The survey provides a comprehensive view of the commitments and efforts counties are making towards budgeting processes and the benefits of transparent budgets. It highlights the consistent improvements in counties making more budget information available to the public and developing better strategies to enhance feedback on public participation. The survey results illustrate the collaboration between state and non-state actors, fostering an understanding of the value of transparency in raising and spending public resources, which is fundamentally tied to accountability.

Transparent budgets allow even the most vulnerable and marginalized to access information in suitable formats, enabling them to effectively contribute to decision-making and shape their community's priorities. These needs are reflected in the budgets, and ultimately, they can easily track and oversee these priorities, leading to improved access to essential services. As evidenced by the regional budget hubs, citizen-driven budget deliberation spaces such as budget cafés, spanning from ward level to the regional level, foster a sense of ownership among stakeholders and consistency in participation over time.

Transparent budgets central towards better service delivery. The survey has shown an improvement in overall county budget transparency, with more counties making more budget documents and information available to the public. The survey serves as an objective and comparative measure of budget transparency, encouraging counties to improve their performance. There are also opportunities for discussion of findings and ways to improve budget transparency, which are not limited to local good practices but also include capacity strengthening on how to develop comprehensive key budget documents with citizens in mind.

Despite the progress made by counties, challenges remain. For instance, counties still need reminders to proactively make all key budget documents publicly available, which has been a challenge and has even hindered the work of civil society. Additionally, the comprehensiveness of key budget documents remains a challenge, yet this is crucial for the public to have quality deliberations.



Caption: CBTS 2021 Launch

Opportunities for counties to improve budget transparency

Counties should continue publishing what they produce.

Continue to sustain progress on budget transparency. Significantly, counties have made greater progress in budget transparency with a score of 56 out of 100 points which is a 23 point improvement compared to CBTS 2020. In the journey toward transparent budgets at the sub-national level, some counties made significant strides including Wajir and Kajiado counties which published all the eleven key budget documents compared to publishing none in CBTS 2022. Counties that should continue publishing what they produce. Some counties have a tendency of pulling down key budget documents which is a poor practice, and highly discouraged as the public should always have access to budget information.

To improve budget transparency multi-stakeholder engagements with both governments and civil society should be prioritized. The civic actors should continue conducting direct engagements with the governments in the push for more and better budget information and sharing unique practices. IBP Kenya will start developing key guides for key budget documents that will be useful for counties to present more detailed budget information specifically on the Citizens Budgets and the approved Programme Based Budgets. On the same note, county assemblies should collaborate with executive and civil society to give more complete budget information.

Leveraging on direct and multistakeholder engagements.

There is significant room for providing feedback on public participation throughout the budget process.

Information on public participation continues to steadily improve, however it remains the least provided information. This means there is significant room for providing feedback on public participation throughout the budget process. There are good practices demonstrated by counties i.e. Kwale and Makueni counties have presented good level of feedback on public participation Input. There are also best practices in public participation, and this provide a platform for peer learning. promoting the exchange of practical lessons applicable across the subnational.

The health modular research in CBTS 2023 shows information presented in county health budgets is 56 out of 100 points. This information is very crucial for monitoring service delivery. Our research indicates that the is high underspending rates, particularly in social service such as health budgets, raise serious concerns about the efficiency and credibility of resource allocation. There is a need for the county and national governments to work together to improve budget transparency. This includes analysing the root causes of underspending known to be delays, policy shifts, or disbursement issues – and develop targeted solutions.

There is a need for the county and national governments to work together to improve budget transparency.

Annexes

Annex 1: CBTS 2023 Comprehensiveness Scores for Key Budget Documents FY 2022/23

County Budget Transparency Survey 2023 Comprehensiveness of Key Budget Documents FY 2022/23									
No	County	County Integrated Development Plan 2023-2027	Annual Development Plan	County Budget Review and Outlook Paper	County Fiscal Strategy Paper	Approved Programme-Based Budget	Citizens Budget	Finance Act	Quarterly Budget Implementation Report
1	Kwale	90	88	85	86	44	40	80	73
2	Makueni	91	63	76	88	49	55	80	74
3	Nyamira	67	56	94	78	62	29	100	70
4	Bungoma	71	53	90	83	46	45	67	82
5	West Pokot	71	57	69	57	62	57	60	69
8	Wajir	80	72	92	50	51	52	80	40
6	Machakos	77	67	69	81	55	57	33	51
7	Nyeri	73	54	85	64	53	52	47	61
9	Tana River	78	61	69	49	59	83	0	63
10	Kajado	72	53	69	70	43	55	100	56
12	Nairobi	80	42	88	78	59	0	73	47
11	Kitui	83	63	77	47	51	60	0	67
13	Baringo	73	56	79	42	52	0	87	79
14	Mombasa	69	47	81	67	50	71	100	28
15	Samburu	69	56	82	63	44	50	40	53
16	Lamu	91	44	85	83	35	48	0	48
17	Nakuru	0	67	81	95	56	67	0	69
18	Narok	71	57	72	46	44	36	73	59
19	Laikipia	79	50	85	56	57	0	100	22
20	Tharaka Nithi	76	31	86	60	50	0	0	61
21	Turkana	71	67	77	24	61	36	0	40
22	Kakamega	80	51	97	67	51	0	40	0
23	Elgeyo-Marakwet	68	57	76	47	50	31	73	15
24	Muranga	77	58	69	46	47	26	0	39
25	Siaya	65	61	88	26	51	0	60	0
26	Vihiga	82	56	81	35	0	29	0	80
27	Kisumu	72	70	85	61	59	0	0	0
29	Isiolo	77	54	90	68	47	0	0	0
30	Nandi	58	54	56	40	50	0	0	64
28	Busia	72	13	50	33	58	43	60	48
31	Taita-Taveta	78	60	53	64	42	0	0	34
32	Kiambu	87	53	88	40	34	0	60	0
33	Mandera	69	54	0	54	52	0	0	64
34	Bomet	81	58	77	50	0	0	0	44
35	Meru	58	50	67	44	56	0	0	20
36	Kisii	72	72	78	94	0	0	0	0
37	Nyandarua	74	54	0	78	59	55	0	0
38	Marsabit	74	39	78	57	0	0	47	30
39	Kericho	72	29	90	0	48	0	80	0
40	Kilifi	77	58	81	47	0	0	0	0
41	Migori	71	63	53	51	0	0	53	0
42	Kirinyaga	80	38	62	22	0	0	0	38
43	Garissa	68	42	50	0	0	36	0	0
44	Homa Bay	0	46	81	54	0	0	0	0
45	Uasin-Gishu	78	58	0	42	0	0	0	0
46	Trans-Nzoia	69	83	0	0	0	0	0	0
47	Embu	80	0	0	0	0	0	0	33

Source: IBP Kenya| CBTS data analysis

Annex 2: Availability of key budget documents

County Budget Transparency Survey 2023 Availability Findings														Total
County	County Integrated Development Plan 2023-2027	Annual Development Plan 2022/23 (by 7th Sep 2021)	Approved Program Based Budget 2022/23 (by 21st Jul 2022)	County Fiscal Strategy Paper 2022 (by 21st Mar 2022)	County Budget Review and Outlook Paper, 2022 (by 28th Oct 2022)	Citizen Budget for Budget Estimates 2022/23)	CQBIR (1st Qtr 2022/23) (by 31st Oct 2022)	CQBIR (2nd Qtr 2022/23) (by 31st Jan 2023)	CQBIR (3rd Qtr 2022/23) (by 30th April 2023)	CQBIR (4th Qtr 2022/23) (by 31st Jul 2023)	Finance Act 2022 (by 7th Oct 2022)			
1 Bungoma	●	●	●	●	●	●	●	●	●	●	●	●	11	
2 Busia	●	●	●	●	●	●	●	●	●	●	●	●	11	
3 Elgeyo-Marakwet	●	●	●	●	●	●	●	●	●	●	●	●	11	
4 Kajiado	●	●	●	●	●	●	●	●	●	●	●	●	11	
5 Kwale	●	●	●	●	●	●	●	●	●	●	●	●	11	
6 Machakos	●	●	●	●	●	●	●	●	●	●	●	●	11	
7 Makueni	●	●	●	●	●	●	●	●	●	●	●	●	11	
8 Mombasa	●	●	●	●	●	●	●	●	●	●	●	●	11	
9 Narok	●	●	●	●	●	●	●	●	●	●	●	●	11	
10 Nyeri	●	●	●	●	●	●	●	●	●	●	●	●	11	
11 Samburu	●	●	●	●	●	●	●	●	●	●	●	●	11	
12 Wajir	●	●	●	●	●	●	●	●	●	●	●	●	11	
13 West Pokot	●	●	●	●	●	●	●	●	●	●	●	●	11	
14 Baringo	●	●	●	●	●	●	●	●	●	●	●	●	11	
15 Kitui	●	●	●	●	●	●	●	●	●	●	●	●	10	
16 Lamu	●	●	●	●	●	●	●	●	●	●	●	●	10	
17 Muranga	●	●	●	●	●	●	●	●	●	●	●	●	10	
18 Nairobi	●	●	●	●	●	●	●	●	●	●	●	●	10	
19 Marsabit	●	●	●	●	●	●	●	●	●	●	●	●	9	
20 Meru	●	●	●	●	●	●	●	●	●	●	●	●	9	
21 Nandi	●	●	●	●	●	●	●	●	●	●	●	●	9	
22 Taita-Taveta	●	●	●	●	●	●	●	●	●	●	●	●	9	
23 Turkana	●	●	●	●	●	●	●	●	●	●	●	●	9	
24 Vihiga	●	●	●	●	●	●	●	●	●	●	●	●	9	
25 Bomet	●	●	●	●	●	●	●	●	●	●	●	●	8	
26 Kirinyaga	●	●	●	●	●	●	●	●	●	●	●	●	8	
27 Nakuru	●	●	●	●	●	●	●	●	●	●	●	●	8	
28 Nyamira	●	●	●	●	●	●	●	●	●	●	●	●	8	
29 Tana River	●	●	●	●	●	●	●	●	●	●	●	●	8	
30 Tharaka Nithi	●	●	●	●	●	●	●	●	●	●	●	●	8	
31 Laikipia	●	●	●	●	●	●	●	●	●	●	●	●	7	
32 Mandera	●	●	●	●	●	●	●	●	●	●	●	●	7	
33 Kakamega	●	●	●	●	●	●	●	●	●	●	●	●	6	
34 Kiambu	●	●	●	●	●	●	●	●	●	●	●	●	6	
35 Siaya	●	●	●	●	●	●	●	●	●	●	●	●	6	
36 Isiolo	●	●	●	●	●	●	●	●	●	●	●	●	5	
37 Kericho	●	●	●	●	●	●	●	●	●	●	●	●	5	
38 Kisumu	●	●	●	●	●	●	●	●	●	●	●	●	5	
39 Migori	●	●	●	●	●	●	●	●	●	●	●	●	5	
40 Nyandarua	●	●	●	●	●	●	●	●	●	●	●	●	5	
41 Embu	●	●	●	●	●	●	●	●	●	●	●	●	4	
42 Garissa	●	●	●	●	●	●	●	●	●	●	●	●	4	
43 Kilifi	●	●	●	●	●	●	●	●	●	●	●	●	4	
44 Kisii	●	●	●	●	●	●	●	●	●	●	●	●	4	
45 Homa Bay	●	●	●	●	●	●	●	●	●	●	●	●	3	
46 Uasin-Gishu	●	●	●	●	●	●	●	●	●	●	●	●	3	
47 Trans-Nzoia	●	●	●	●	●	●	●	●	●	●	●	●	2	
Total Available	45	46	35	43	42	23	28	31	31	29	23	376		



Caption: IBPK and Regional hub Review and Reflection meeting in Kwale County

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