

Kenya's County Budget Transparency Survey 2021

County Summaries

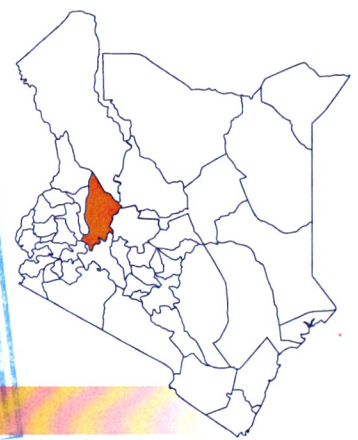
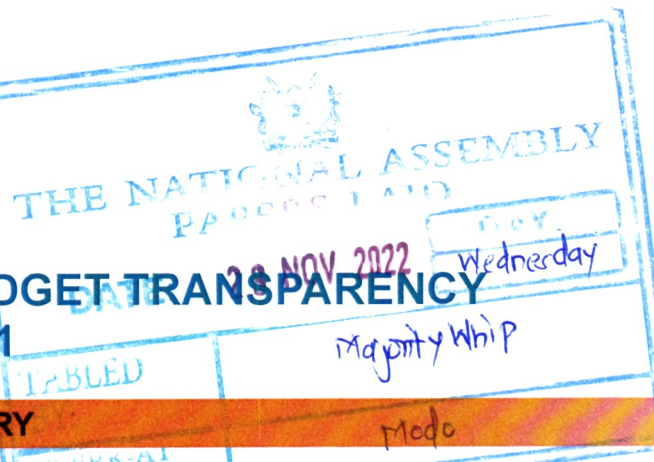


THE NEW ZEALAND PARLIAMENTARY ASSEMBLY

23 NOV 2022 Wednesday

Majority Whip

Moko



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

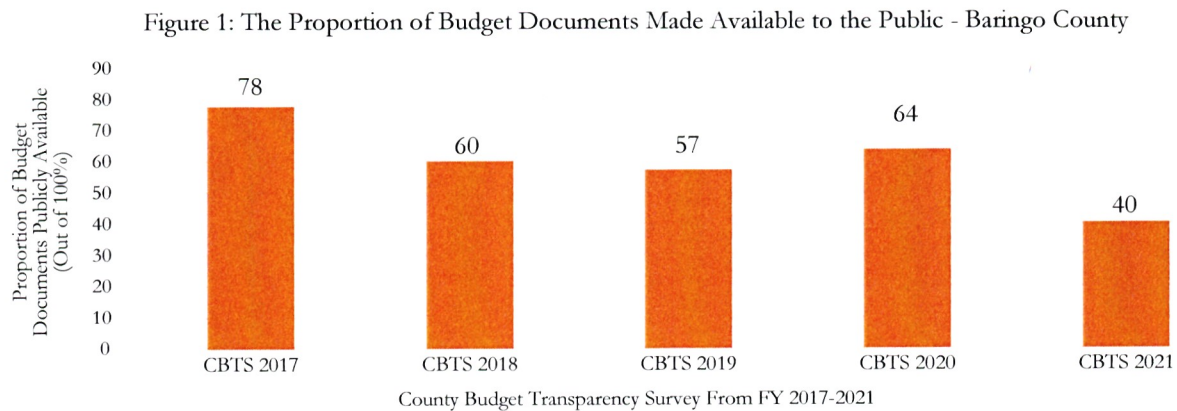
BARINGO COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Baringo county published 4 out of 10 key budget documents and has a transparency index of 30/100 points in CBTS 2021.**

Availability of Budget Documents Over the Years

In the last two surveys, the number of budget documents published by **Baringo** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Baringo county is one of the 23 counties that recorded a decline in the number of budget documents publicly available in the CBTS 2021 compared to CBTS 2020 by only publishing 4 out of 10 budget documents, as shown in Figure 1. However, it is worth noting that Baringo County stopped publishing the 4th quarter implementation report in CBTS 2021. In addition, the county had a download link for their Annual Development Plan, but the link was inactive, and the public could not access the document.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Baringo County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Baringo County made available to the public?

The last two comprehensiveness surveys have shown that Baringo County provides better details in its implementation reports than all other counties. However, the level of information dropped significantly in CBTS 2021 performance to 78 out of 100 points from 96 out of 100 in CBTS 2020. The implementation reports do not have complete details specifically on the actual cost paid in the quarter on reporting.

Table 1: The Level of Information on Published Budget Documents

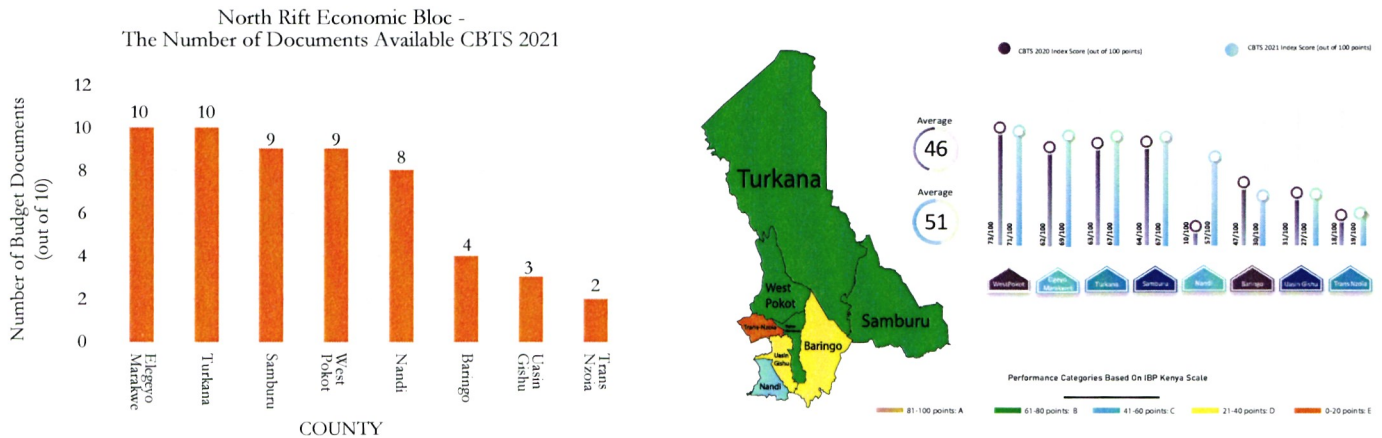
Baringo County Budget Documents	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	Not Published	86
2. Quarterly Budget Implementation Report (Latest publicly available is evaluated comprehensively)	96	78
3. Annual Development Plan	60	Not Published
4. County Budget Review and Outlook Paper	47	Not Published
5. Programme-Based Budget	Not Published	Not Published
6. Citizens Budget	Not Published	Not Published
7. Finance Act	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge to all the counties. While the survey only evaluates this in three key budget documents: Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget, Baringo had only one of these documents and provided 17 out of 100 points of the information on public participation. The first indicator evaluates whether a county has a section in the budget document with information on participation which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. This information was provided in the CFSP for Baringo County, but the county does not explain the priorities utilized in shaping the final budget documents.

How Baringo County compares with its neighboring counties under the North Rift Economic Bloc.

Figure 2: North Rift Economic Bloc (NOREB) - County Budget Transparency Performance



Baringo County performed below the average score of counties under NOREB in this round of the survey and dropped from the fifth to sixth position in both availability of key budget documents and CBTS index as in Figure 2, and it is one of the four counties that had dropped in their CBTS 2021 Index compared to CBTS 2020.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county

- 1 Baringo county did not publish the 4th quarter implementation report, breaking the trend as one of the counties that have consistently published these across the financial year previously. However, in the last three consecutive rounds of the survey, Baringo county has failed to publish approved Programme Based Budgets, which in CBTS 2021, 16 more counties published compared to CBTS 2020, but Baringo was still not among the counties and also missed publishing the Finance Act. It is recommended that the county consistently make the budget documents publicly available on time.
- 2 Baringo county should also publish the Citizens Budgets on time which it never published during the survey period. However, we observed that the previous year's Citizens Budgets are available on the Baringo county website. In CBTS 2021, the Citizen Budget was published by 16 counties, of which three are from the NOREB.

- 3 The county should ensure that budget documents disclose disaggregation of financial information to the programme and sub-programme level in the CQBIR and across all the departments. Also, the county should provide more details on capital projects. For example, the county has blank spaces in some of its tables with projects which depict a poor practice of presenting budget information.
- 4 Baringo county should present more information on public participation especially providing feedback so that citizens, especially the vulnerable and underrepresented marginalized, know that their input has been considered. The county assembly needs to ensure that such information is presented before making any approvals to the budget documents.
- 5 Counties are becoming more responsive to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results. Baringo county never wrote back to IBP Kenya commenting on the accuracy of the draft results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

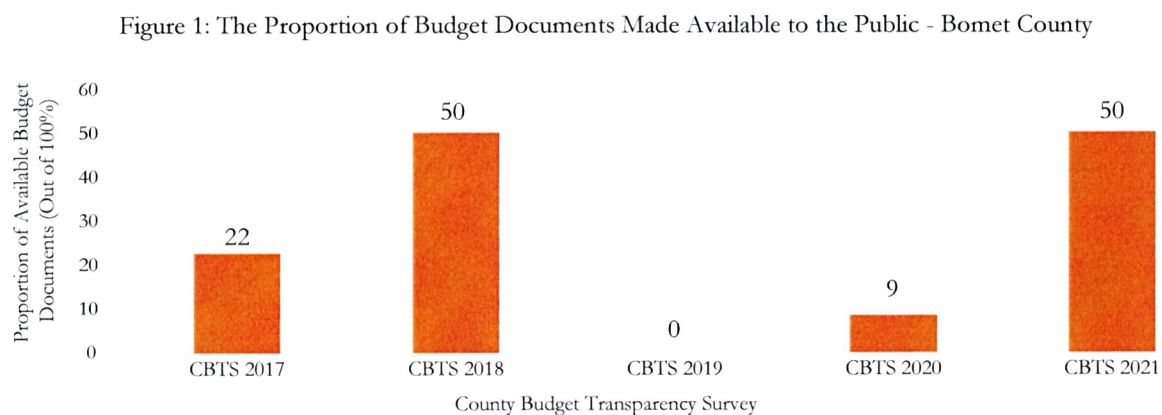
BOMET COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Bomet county published 5 out of 10 key budget documents and has a transparency index of 46/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Bomet** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Bomet County is one of the 24 counties that recorded an increase in the number of budget documents publicly available in CBTS 2021, where they published five budget documents. The county never provided feedback on the draft results in both survey rounds in 2021.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Bomet County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Bomet County makes available to the public?

Bomet county ADP lacks details on revenue targets, no classification of expenditure targets that are not presented in the PBB and requires multi-year historical performance at the departmental level. In addition, the CBROP does not give expenditure information at a programme and sub-programme level. In the approved PBB, the county has not presented the information on capital projects details and no details on personnel information.

Table 1: The Level of Information on Published Budget Documents

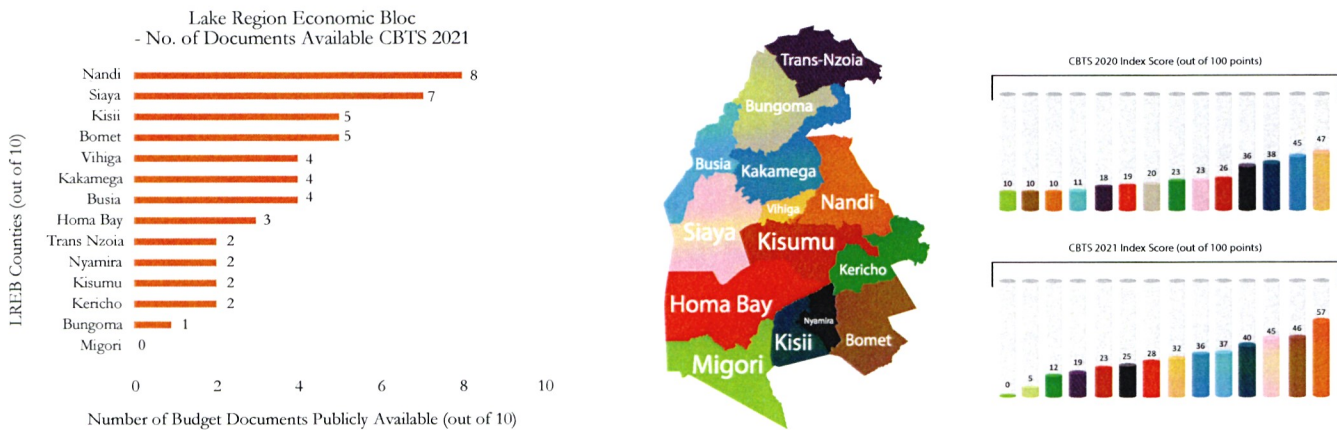
Bomet County Key - Budget Documents	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	Not Published	81
2. Finance Act	Not Published	70
3. Programme-Based Budget	Not Published	58
4. Annual Development Plan	Not Published	55
5. County Fiscal Strategy Paper	Not Published	43
6. Citizens Budget	Not Published	Not Published
7. County Quarterly Budget Implementation Report* (only the latest publicly available is evaluated)	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge across all counties. The survey only evaluates this information in three key budget documents: Annual Development Plan, County Fiscal Strategy Paper, and approved Programme Based Budget. While Bomet county published all these three key budget documents, it lacked information on public participation. The information includes the feedback on priorities submitted by the public, who was involved, and at what level (sub-county, ward, or village) it was conducted on the decisions that those priorities informed or shaped in the budget documents.

How Bomet County compares with its neighboring counties under the Lake Region Economic Bloc

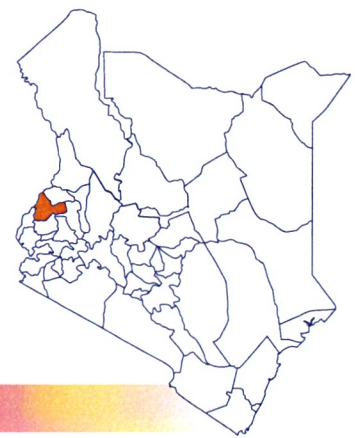
Figure 2: Lake Region Economic Bloc County Budget Transparency Performance



Bomet County performed above the average score of counties under Lake Regional Economic Bloc in the CBTS index 2021 and improved in their index from 10 out of 100 points to 46 in CBTS 2021 in Figure 2.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

- 1 Previous surveys show Bomet county has never published the Citizens Budget during the survey(s) period, which was published by 16 counties in CBTS 2021. Also, the county has never published the Quarterly Budget Implementation Reports on its website despite the number of counties consistently publishing these growing in recent surveys. The county should publish these documents on time.
- 2 It is recommended that Bomet county present the revenue information comprehensively and the breakdown of expenditure by classifications and the information at the programme and sub-programme level. Also, information on capital projects, personnel information and multi-year historical performance at departmental expenditure with all the classifications in their budget documents.
- 3 It is recommended that Bomet county provide sections in its budget documents presenting the information on public participation in the feedback mechanism so that citizens, especially the vulnerable and underrepresented marginalized citizens, know that their input has been considered. Before making any approvals to the budget documents, the county assembly needs to ensure that such information is presented.
- 4 More counties responded to the CBTS draft results by publicly making budget documents available upon the call, but Bomet did not respond despite not having five publicly available budget documents.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

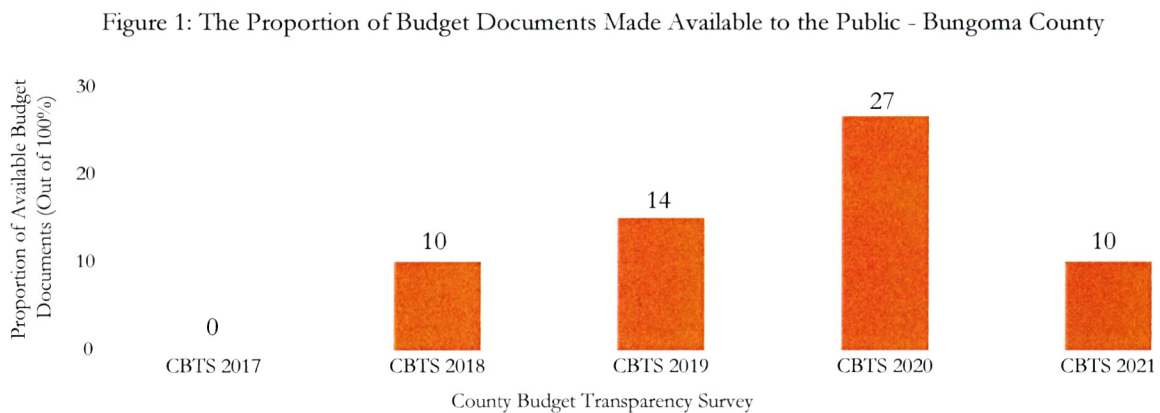
BUNGOMA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Bungoma county published 1 out of 10 key budget documents and has a transparency index of 5/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Bungoma** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Bungoma county is one of the 23 counties that recorded a drop in the number of budget documents publicly available by publishing 1 out of 10 in CBTS 2021 compared to 2 documents in CBTS 2020, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Bungoma County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Bungoma County makes available to the public?

Compared to the CBTS 2020, Bungoma county provided only 21 out of 100 points in their County Fiscal Strategy Paper. This was a significant drop from what it had provided in the CBTS 2020 with 57 points. This further shows some counties are not consistent in giving comprehensiveness details on the published budget documents. The published CFSP lacked revenue information, multi-year revenue and expenditure information, including the information on fiscal responsibilities provided.

Table 1: The Level of Information on Published Budget Documents

Budget Documents	Year Evaluated CBTS 2021- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	57	21
2. Finance Act	Finance Act of 2020	40	Not Published
3. Annual Development Plan	2020/21 -7 th September 2020	Not Published	Not Published
4. County Budget Review and Outlook Paper	CBROP 2020- 28 th October 2020	Not Published	Not Published
5. Programme-Based Budget	2020/21 -21 st July 2020	Not Published	Not Published
6. Citizens Budget	2020/21 -Accompany PBB	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

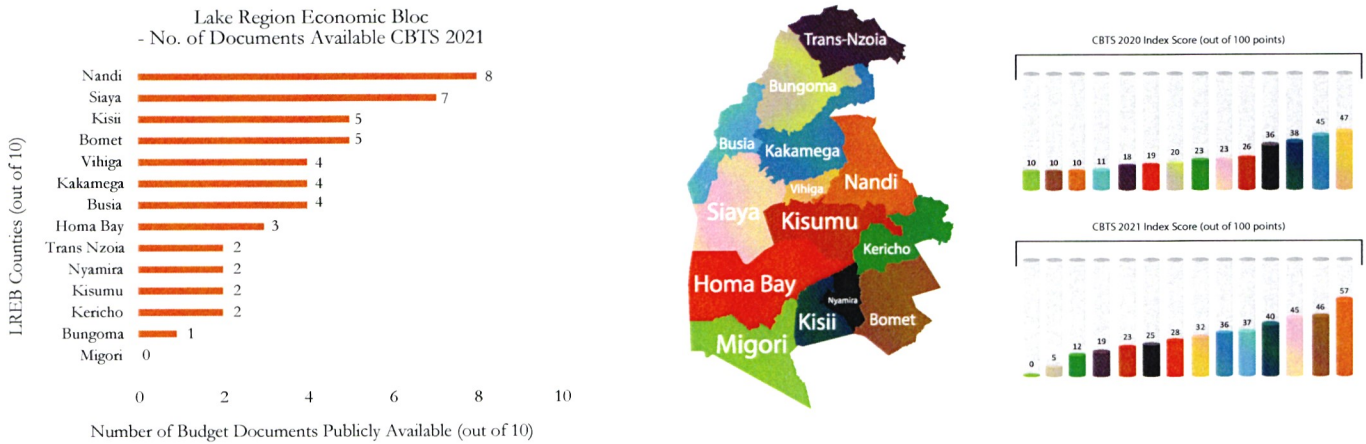
Source: IBP Kenya CBTS 2020 and CBTS 2021

Documentation of public participation

Information on public participation remains a challenge in all the counties. While the survey only evaluates three key budget documents: Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget, Bungoma had only one of these documents. In addition, the county provided no details on the feedback from priorities submitted from the public, who were involved, and at what level (sub-county, ward, or village) it was conducted and the decisions such priorities informed in the budget document published.

How Bungoma County compares with its neighboring counties under the Lake Region Economic Bloc.

Figure 2: Lake Region Economic Bloc County Budget Transparency Performance



Bungoma county is one of the counties that dropped compared to CBTS 2020 in the Lake Regional Economic Bloc. Also, it is one of the counties that also provided feedback when the comprehensive draft results were shared with the county.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

- 1 The county should publish the budget documents which have never been published, e.g., the Annual Development Plan published by 35 counties in CBTS 2021; the Citizen's Budget, which in CBTS 2021 was published by 16 counties; and the implementation reports across all the four quarters, which counties have continued to embrace good practices, and in CBTS 2021, seven counties have made them publicly available consistently across the FY 2020/21. Also, the county should publish the County Budget Review and Outlook Papers. Bungoma county should publish the budget documents on time.
- 2 Bungoma county published the Programme Based Budget estimates online, but IBP Kenya could not confirm if it was the approved version. The county assembly and executive should ensure the budget documents are approved, indicated, and made publicly available on time.
- 3 The county should ensure budget documents provide details on revenue with their disaggregations, multi-year performance on revenue and expenditure, specifically half-year performance and the information on fiscal responsibilities.
- 4 It is recommended that Bungoma county provide sections in its published budget documents presenting the information on public participation in a feedback mechanism so that citizens, especially the vulnerable and underrepresented marginalized, know that their input has been considered. Before making any approvals to the budget documents, the county assembly needs to ensure that such information is presented.
- 5 Bungoma county was one of the five counties that officially wrote back to IBP Kenya by providing feedback on the comprehensiveness component. Even though the feedback made IBP Kenya discover that some counties have different versions of budget documents that the public does not have access to, i.e. the county provided the feedback on the document that was originally not available to the public. The county should continue to utilize similar opportunities on the availability component that calls counties to ensure all their budget documents are publicly available on time.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

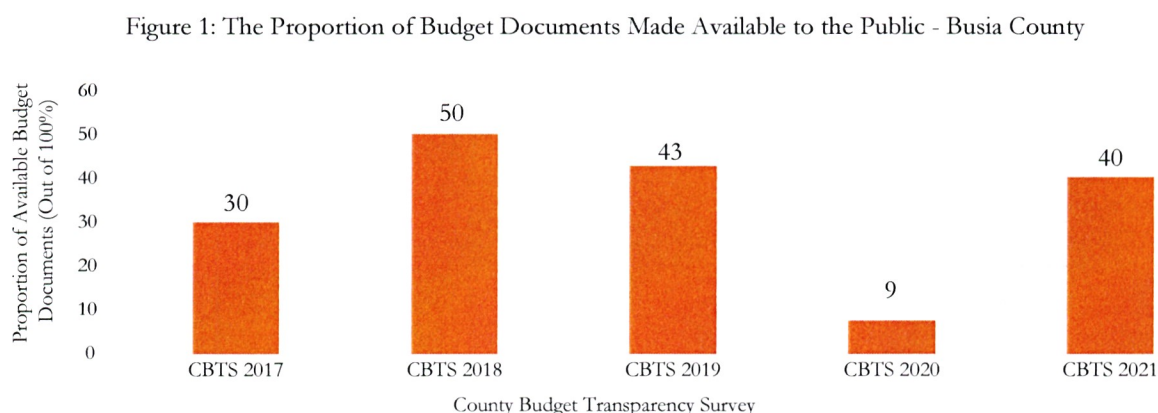
BUSIA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Busia county published 4 out of 10 key budget documents and has a transparency index of 37/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Busia** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Busia county is one of the 24 counties that recorded an improvement in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by publishing 4 of 10 budget documents which translates to 40 per cent of the budget documents available in the county, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Busia County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Busia County makes available to the public?

Busia county provides only 27 out of 100 points of the information on the Annual Development Plan; this is less than the average score of 48 out of 100 of the information published by all the counties that have their Annual Development Plans publicly available. While most counties that published the Programme Based Budgets generally performed poorly, Busia county Programme Based Budget is among the top 5 in providing the information.

Table 1: The Level of Information on Published Budget Documents -Busia County

Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020- 28 th October 2020	Not Published	71
2. Programme-Based Budget	2020/21 -21 st July 2020	Not Published	60
3. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	Not Published	50
4. Annual Development Plan	2020/21	Not Published	27
5. Citizens Budget	2020/21 -Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

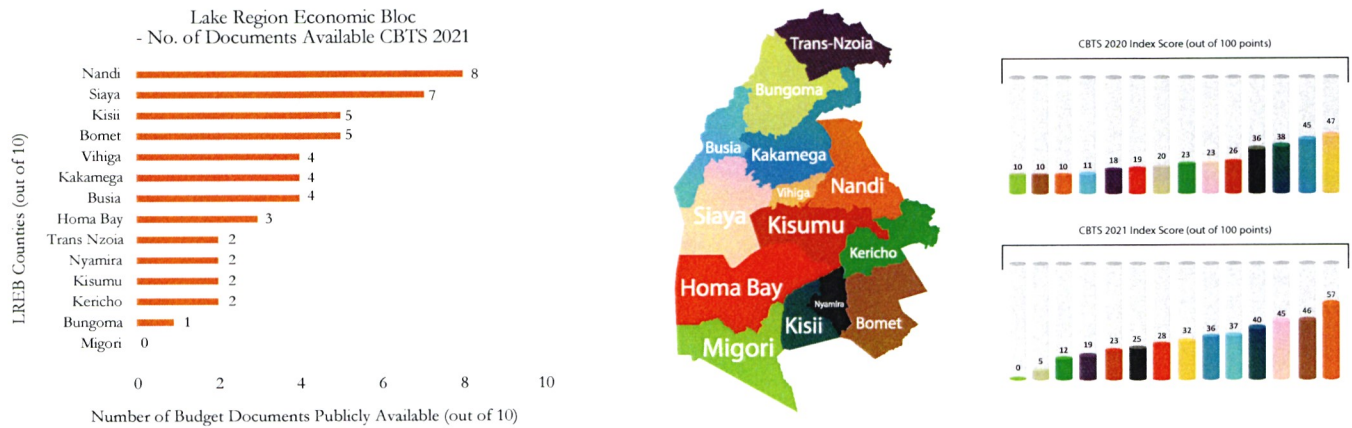
Source: IBP Kenya CBTS 2020 and CBTS 2021

Documentation of public participation

Information on public participation remains a challenge for all the counties. The survey only evaluates three key budget documents: Annual Development Plan, County Fiscal Strategy Paper and Approved Programme Based Budget, and while Busia county published all these three key budget documents, it missed the information on public participation. Counties are required to have a section in the budget document with information on public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted, also on the decisions that those priorities informed or shaped in the budget documents.

Busia County compared with neighboring counties under the Lake Region Economic Bloc.

Figure 2: Lake Region Economic Bloc County Budget Transparency Performance



Source: IBP Kenya CBTS 2020 and CBTS 2021 Analysis

Busia county is one of the counties that improved from 11 out of 100 points in CBTS 2020 to 37 out of 100 points in CBTS 2021 in the Lake Region Economic Bloc.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. The county should publish the budget documents which have never been published, e.g., the Citizen Budget, which in CBTS 2021 was published by 16 counties, the implementation reports across all the four quarters, which counties have continued to embrace good practices and a number are making them publicly available consistently. Also, the county should publish the County Budget Review and Outlook Paper and Finance Act.
2. The county should ensure the budget documents have details on revenue with their disaggregations, expenditure projections with classifications, and non-financial information at the programme and sub-programme level in the Annual Development Plan.
3. It is also recommended that the county present the information on the multi-year performance on revenue and expenditure in their approved Programme Based Budget, the half-year performance on both revenue and expenditure in the CFSP and the information on fiscal responsibilities in the County Budget Review and Outlook Paper.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. Busia county was one of the five counties that acknowledged the receipt of the comprehensiveness draft results, but it did not officially write back to IBP Kenya by providing the feedback on the Comprehensiveness Survey. The county should utilize the opportunity on the availability component that calls counties to ensure all their budget documents are publicly available on time.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

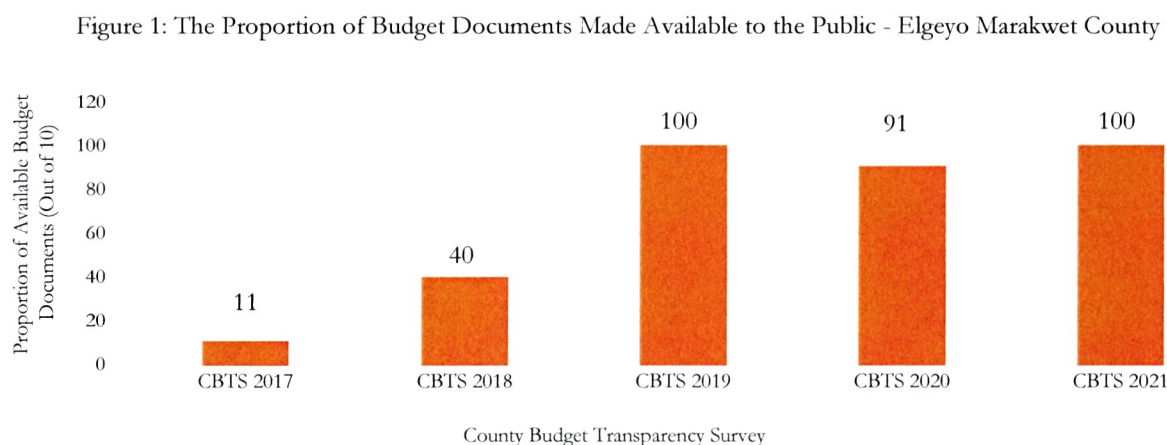
ELGEYO MARAKWET COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Elgeyo Marakwet county published all the ten key budget documents and has a transparency index of 69/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last three consecutive surveys, Elgeyo Marakwet has performed well in publishing the budget documents. The current survey shows that it published all the ten budget documents evaluated, which improved from the previous survey when it had missed one budget document.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Elgeyo Marakwet County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Elgeyo Marakwet County makes available to the public?

The last two comprehensiveness surveys have shown that **Elgeyo Marakwet** county continues to provide poor details on its implementation reports compared to all other counties. However, there was an improvement from 8 out of 10 points in CBTS 2020 performance to 13 out of 100 points in CBTS 2021. The county performed well in providing information on the Finance Act. It is also important to note that the county has less than half of the information required in the Annual Development Plan.

Table 1: The Level of Information on Published Budget Documents

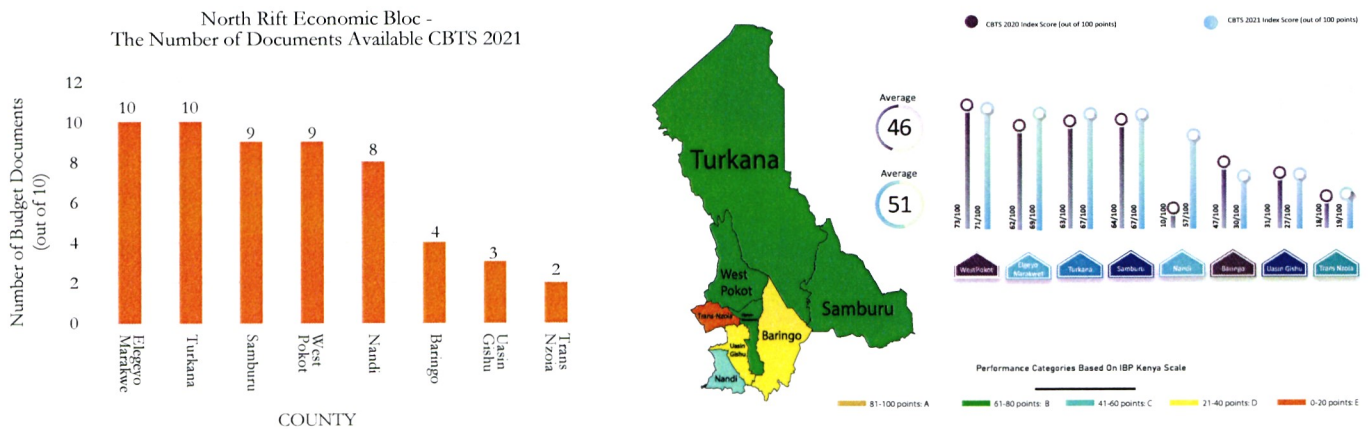
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Finance Act	Finance Act of 2020	Not Published	100
2. County Budget Review and Outlook Paper	CBROP 2020- 28 th October 2020	71	88
3. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	60	67
4. Programme-Based Budget	2020/21 -21 st July 2020	46	50
5. Citizen's Budget	2020/21 -Accompany PBB	52	50
6. Annual Development Plan	2020/21	58	47
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	8	13

Documentation of public participation

The survey evaluates the information on public participation in three key budget documents: Annual Development Plan, County Fiscal Strategy Paper and Approved Programme Based Budget, which Elgeyo Marakwet County published all three but wholly missed the information on public participation. Counties are required to have a section in the budget document with information on public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted, also on the decisions that those priorities informed or shaped in the budget documents.

How Elgeyo Marakwet County compares with its neighboring counties under the North Rift Economic Bloc.

Figure 2: North Rift Economic Bloc (NOREB) County Budget Transparency Performance



Elgeyo Marakwet is one of the two counties in the North Rift Economic Bloc that published all the ten key budget documents evaluated. Even though Elgeyo Marakwet county published all ten key budget documents, West Pokot county index was higher despite publishing one less budget document compared to Elgeyo Marakwet. This means it provides more comprehensive information in published budget documents and should be utilized as good practice by Elgeyo Marakwet.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Elgeyo Marakwet should continue strengthening the engagements with CSOs within the Rift Valley Budget hub, especially on the specific missing information in the published budget documents.
2. The county should ensure that budget documents disclose disaggregation of financial and non-financial information to the programme and sub-programme in the county Quarterly Budget Implementation Report across all the departments.
3. It is recommended that Elgeyo Marakwet county provide sections in its published budget documents presenting the information on public participation in the feedback mechanism so that citizens, especially the vulnerable and underrepresented marginalized citizens, know that their input has been considered. Before making any approvals to the budget documents, the county assembly needs to ensure that such information is presented.
4. More counties are responding to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results; Elgeyo Marakwet was not one of them. These are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

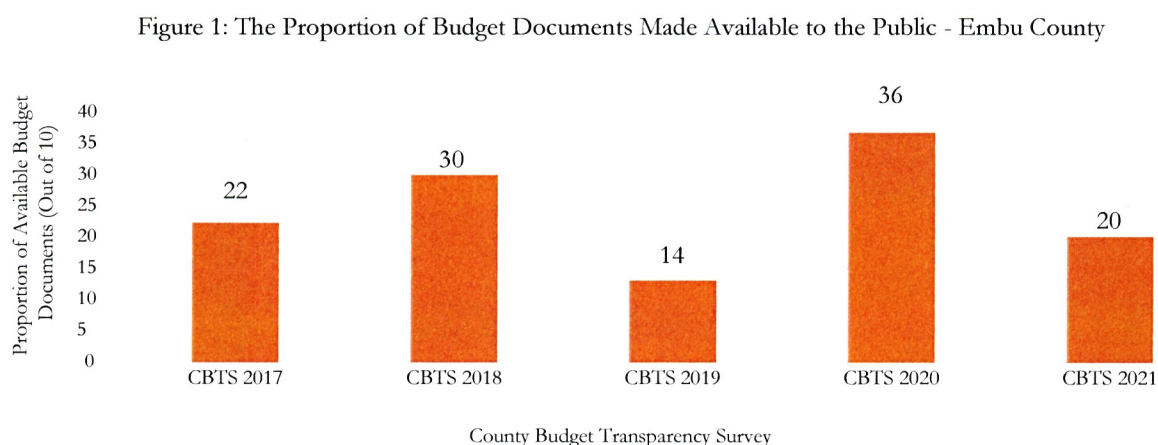
EMBU COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Embu county published 2 out of 10 key budget documents and has a transparency index of 16/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Embu** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Embu county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 2 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Embu County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Embu County makes available to the public?

In the Annual Development Plan, Embu county provides less than half of the information evaluated, further lower than the information provided in the previous Annual Development Plan. The ADP does not give any information on capital projects, and there is no breakdown of expenditure to recurrent and development. One of the challenges in most counties is that they do not present the revenue information on the Annual Development Plan.

Table 1: The Level of Information on Published Budget Documents

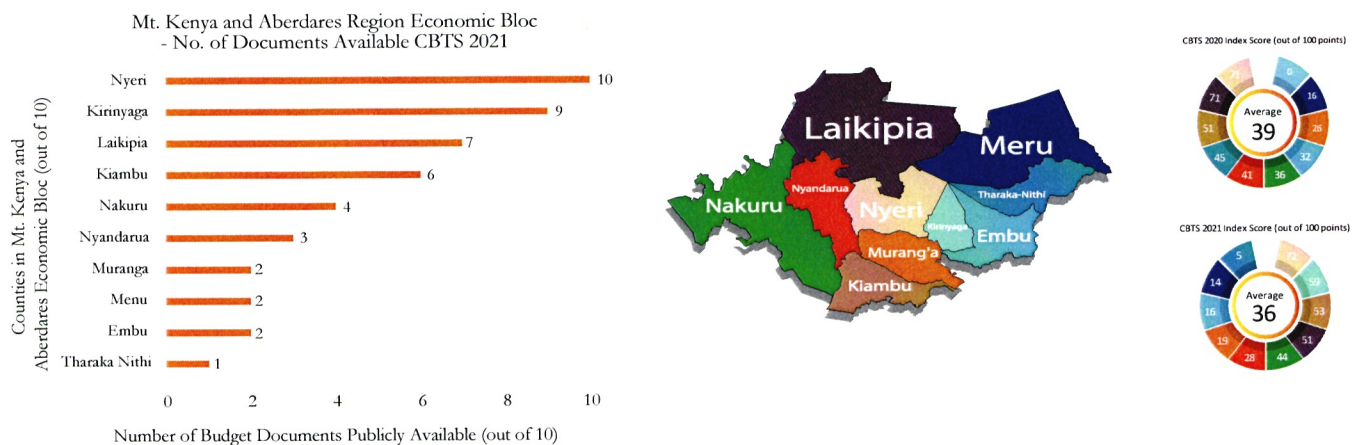
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1.County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	57	53
2. Annual Development Plan	2020/21	47	42
3. Finance Act	Finance Act of 2020	60	Not Published
4. County Budget Review and Outlook Paper	CBROP 2020- 28 th October 2020	Not Published	Not Published
5. Programme-Based Budget	2020/21 -21 st July 2020	Not Published	Not Published
6. Citizens Budget	2020/21 -Accompany PBB	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge for all the counties. The survey only evaluates three key budget documents: Annual Development Plan, County Fiscal Strategy Paper, Approved Programme Based Budget and Embu county published two. The county provided 20 out of 100 points of the information on public participation on the indicators used, i.e. that requires the county to have a section in the budget document with information on public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted? In addition, an explanation of what priorities informed the shaping of the final budget documents was provided in the County Fiscal Strategy Paper for Embu county, but no details on the Annual Development Plan.

How Embu County compares with its neighboring counties under the Central Kenya/ Mt Kenya and Aberdares Economic Bloc

Figure 2: Central Kenya/ Mt Kenya and Aberdares Economic Bloc- County Budget Transparency Performance



Embu County is among the counties that performed poorly in the Central Kenya/ Mt. Kenya and Aberdares economic bloc. It is one of those counties that dropped in their index from 32 out of 100 points in CBTS 2020 to 16 out of 100 points in the CBTS 2021.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county

1. Embu county failed to publish the Finance Act, which it had published in CBTS 2020. This lowered their transparency score. Also, previous surveys show that the county had also made the County Budget Review and Outlook Paper together with Approved Programme Based Budget publicly available. It is recommended that the county consistently make the budget documents publicly available on time.
2. According to previous surveys, Embu county has never published the Citizen Budget during the survey(s) period, which in CBTS 2021 was published by 16 Counties. The county has also never published the implementation reports on their website, and these should be published in a timely manner. The county is currently not producing, and it should follow the legal requirements and produce such budget documents.
3. The county should ensure that budget documents disclose disaggregation of the information, i.e., in the ADP, it should give the breakdown of expenditure to recurrent and development. Also, the information on revenue information and capital projects details, i.e., location, costs, and timelines on the Annual Development Plan.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties are responding to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results. Embu county did not respond to the draft results in these two survey components.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

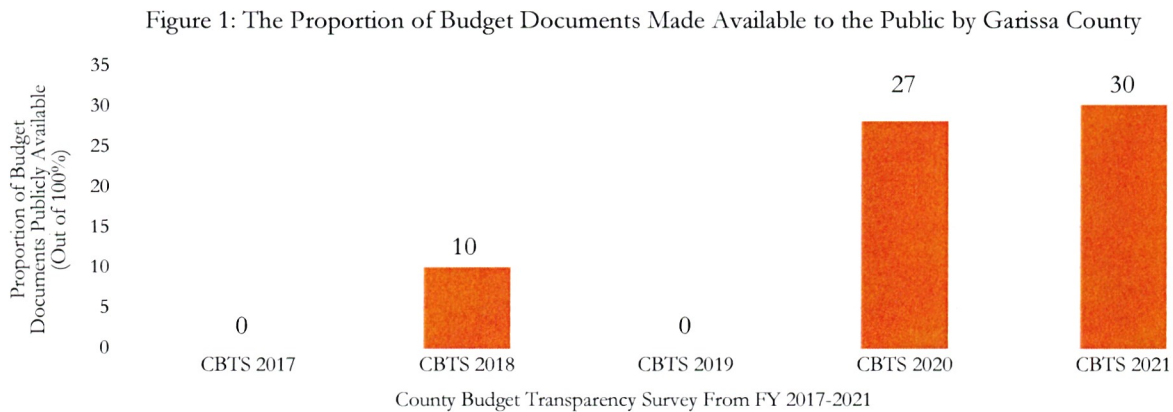
GARISSA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Garissa county published 3 out of 10 key budget documents and has a transparency index of 31/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two consecutive surveys, Garissa county has been somewhat constant in the number of budget documents publicly available. Garissa is among the counties that stopped publishing Citizens Budget, which it previously published in the CBTS 2020.

Figure 1: The Proportion of Budget Documents Made Available to the Public by Garissa County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Garissa County makes available to the public?

The Annual Development Plan published by Garissa County provides less than half of the required information. The county has no information on revenue broken down by source. Also, the county has not provided the breakdown of expenditure projection for recurrent and development. The county has no details on the expenditure performance at the programme and sub-programme levels in their County Budget Review and Outlook Paper despite providing 74 out of 100 points of the required information assessed.

Table 1: The Level of Information on Published Budget Documents

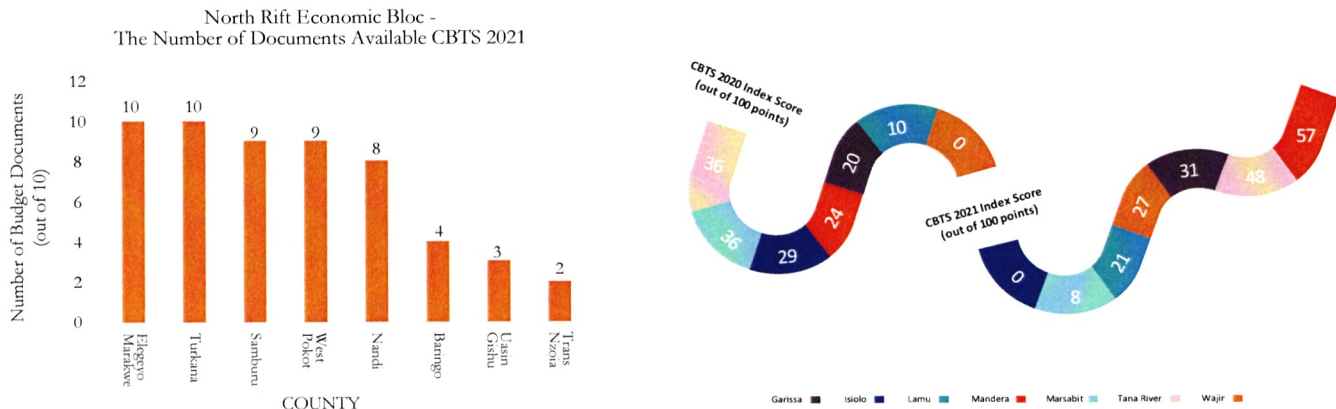
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1.County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	19	83
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	74
3. Annual Development Plan	2020/21	Not Published	42
4. Citizens Budget	2020/21 -Accompany PBB	43	Not Published
6. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge for all the counties. While the survey only evaluates three key budget documents: Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget, h Garissa county published two out of the three key budget documents. However, the county missed the information on public participation that requires the county to have a section in the budget documents which entails the priorities submitted by the public, who was involved, and at what level (sub-county, ward, or village) it was conducted, also, on the decisions that those priorities informed or shaped in the budget documents.

How Garissa County compares with its neighboring counties under the Frontiers Counties Development Council (FCDC)

Figure 2: Frontiers Counties Development Council (FCDC) County Budget Transparency Performance



In the Frontiers Counties Development Council (FCDC), five out of seven counties recorded an improvement in their budget transparency index compared to the previous survey. Garissa county is one of the counties that improved in their CBTS 2021 index from 20 to 31 out of 100 points, but on the other hand, it stopped publishing the Citizens Budget, which could have seen a higher transparency level.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Garissa county stopped publishing the Citizens Budget, previously publicly available in CBTS 2020. It is recommended that the county consistently make the budget documents publicly available on time.
2. According to the previous surveys, Garissa county has never published the implementation reports and Finance Act. All Quarterly Budget Implementation Reports should be consistently published across the financial year, as seven counties did in the current survey.
3. The county should publish the information on revenue broken down by sources. Also, the county has not provided the breakdown of expenditure projection for recurrent and development. The county should also provide details on the expenditure performance at the programme and sub-programme levels in their County Budget Review and Outlook Paper despite providing 74 out of 100 points of the required information.
4. It is recommended that Garissa county provide sections in its published budget documents presenting the information on public participation in the feedback mechanism so that citizens, especially the vulnerable and underrepresented marginalized, know that their input has been considered. The county assembly needs to ensure, before making any approvals to the budget documents, that such information is presented.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results, but Garissa was not one of them. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

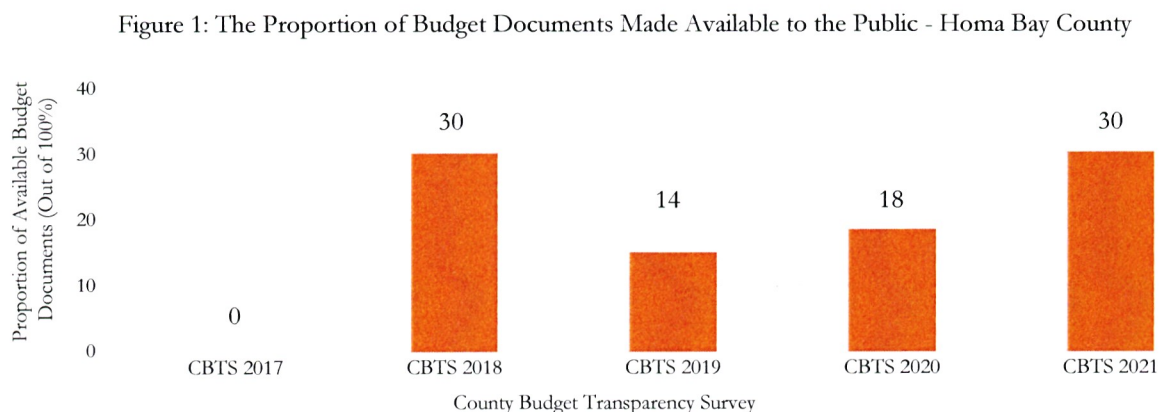
HOMA BAY COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Homa Bay county published 3 out of 10 key budget documents and has a transparency index of 28/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the CBTS 2021, Homa Bay County published more budget documents compared to CBTS 2020, and the growth has been recorded in the last two consecutive surveys though slow.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Homa Bay County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Homa Bay County makes available to the public?

In the County Fiscal Strategy Paper published by Homa Bay county, more information was disclosed compared to what was published in CBTS 2020. All the three budget documents that the county published performed above 50 out of 100 points. The ADP has no details on the revenue and expenditure projections at the programme and sub-programme levels. Additionally, there is no information on capital project details in the Citizens Budget.

Table 1: The Level of Information on Published Budget Documents

Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1.County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	67	85
2. Citizens Budget	2020/21 -Accompany PBB	Not Published	57
3. Annual Development Plan	2020/21	Not Published	55
4. County Budget Review and Outlook Paper	CBROP 2020- 28 th October 2020	Not Published	Not Published
5. Programme-Based Budget	2020/21 -21 st July 2020	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge in counties. The survey only evaluates three key budget documents: Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget. Homa Bay had two published and provided 25 out of 100 points of the information on public participation. Counties are required to have a section in the budget documents with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted? In addition, an explanation of what the priorities informed in shaping the final budget documents. This information was provided in the County Fiscal Strategy Paper, but the county does not give the information in their Annual Development Plan.

How Homa Bay County compares with its neighboring counties under the Lake Region Economic Bloc.

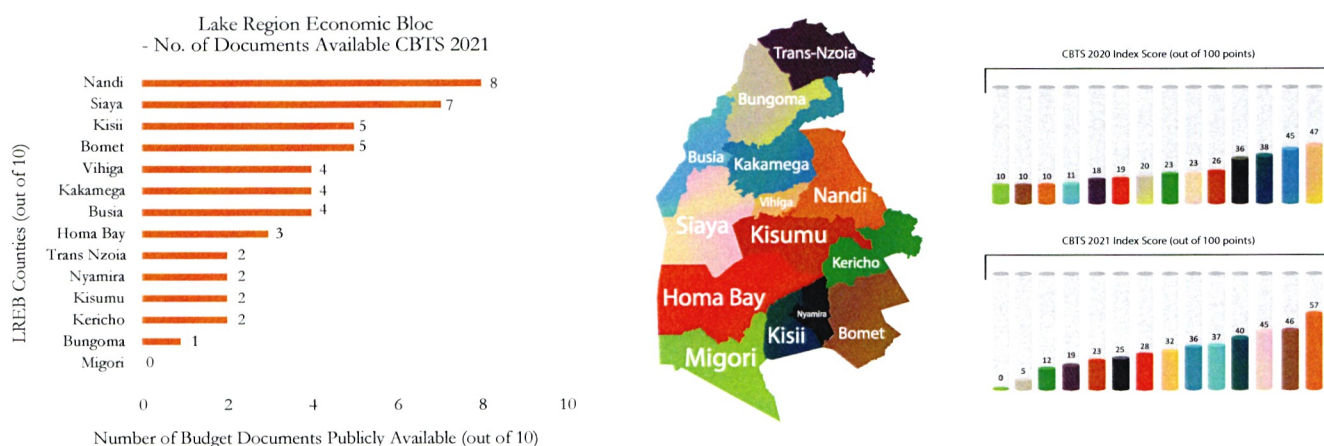


Figure 2: Lake Region Economic Bloc (LREB) County Budget Transparency Performance

Homa Bay County is one of the counties that improved in providing the information in the Lake Regional Economic Bloc by publishing two more budget documents in CBTS 2021 compared to the CBTS 2020.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Previous surveys show that Homa Bay county had published an approved Programme Based Budget but did not publish it in CBTS 2021. The county published the Citizens Budget, which is informed by the Budget estimates/ Programme Based Budget. The county should publish this budget document on time to ensure the public has access to all the budget details.
2. According to the previous surveys, Homa Bay county has never published the Quarterly Budget Implementation Reports. Also, the Finance Act for Homa Bay county has never been published on the website. The county should publish these budget documents as the number of counties publishing them has grown.
3. The county should ensure that budget documents disclose information on the revenue on the Annual Development Plan. The information includes the sources of revenue and their disaggregation.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities. Homa Bay county should ensure this information is available in all their budget documents, i.e. the Annual Development Plan. Also, it should embrace the best practices at the implementation stage to involve the public and capture such details on the County Budget Review and Outlook Paper and County Quarterly Budget Implementation Report.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results but Homa Bay county was not one of them. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

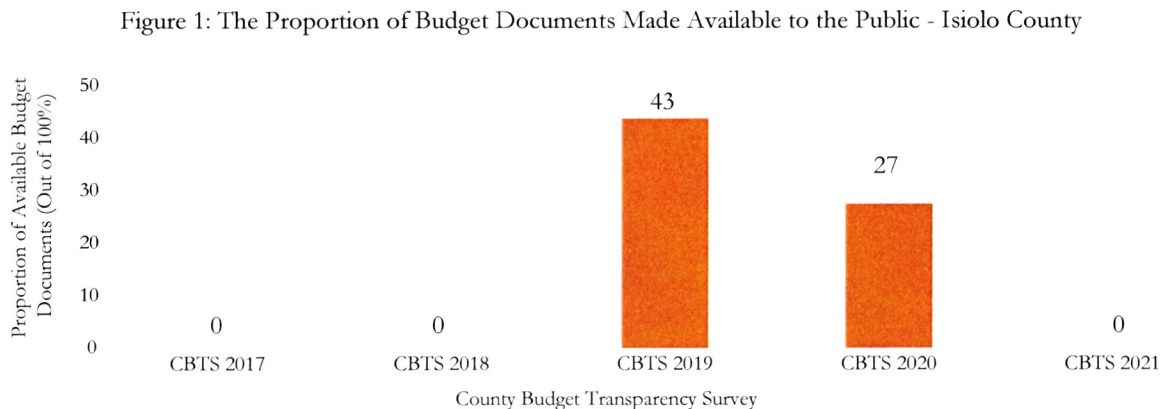
ISILO COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Isiolo county published none of the ten key budget documents evaluated and has a transparency index of 0/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two County Budget Transparency Surveys, the number of budget documents published by **Isiolo** county has been dropping even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Isiolo county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020, failing to publish even a single budget document, and failing to publish what it had published in CBTS 2020: County Fiscal Strategy Paper and Annual Development Plan

Figure 1: The Proportion of Budget Documents Made Available to the Public- Isiolo County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Isiolo County makes available to the public?

Comprehensively, Isiolo county did not publish any of the budget documents that were assessed.

Table 1: The Level of Information on Published Budget Documents

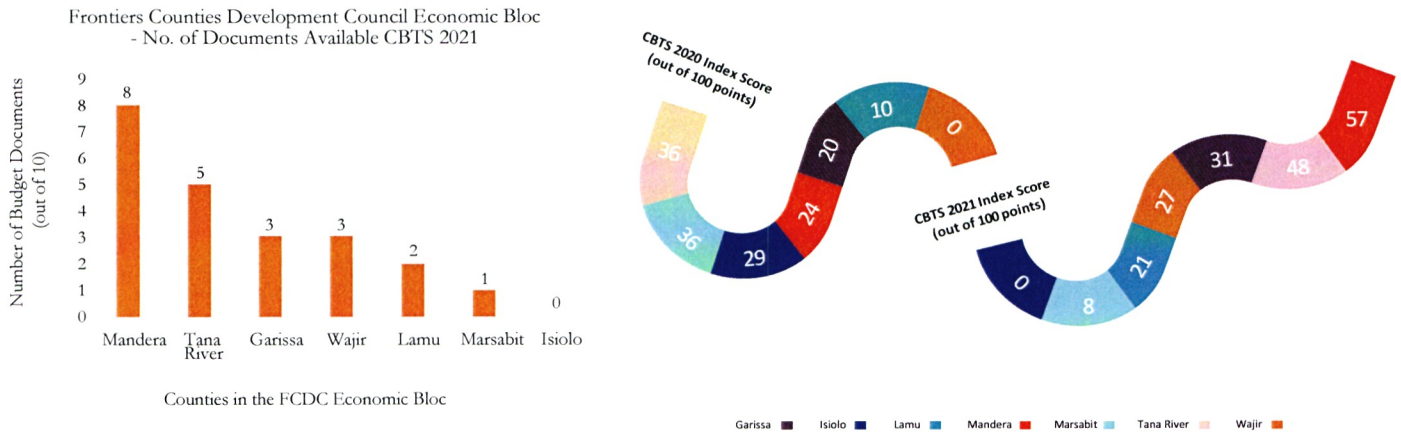
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	74	Not Published
2. Annual Development Plan	2020/21	60	Not Published
3. County Budget Review and Outlook Paper	CBROP 2020- 28 th October 2020	Not Published	Not Published
4. Programme-Based Budget	2020/21 -21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 -Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

The County Budget Transparency Survey evaluates the level of information on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budget. Isiolo County did not publish any of the three documents and was therefore not evaluated for information on public participation.

How Isiolo County compares with its neighboring counties under the Frontiers Counties Development Council.

Figure 2: Frontiers Counties Development Council County Budget Transparency Performance



Isiolo County failed to publish the budget documents it previously published and had no budget document on its website in the CBTS 2021, while Wajir, which previously had no budget documents in CBTS 2020, published three in CBTS 2021. Wajir offers a good example within the Frontiers Counties Development Council. Good practices are emerging in the regional bloc, with Manderla county publishing 8 out of ten key budget documents.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Isiolo county stopped publishing the County Fiscal Strategy Paper and Annual Development Plan published in CBTS 2020. Further results from previous surveys show that the county had published the Citizens Budget and County Budget Review and Outlook Paper. The county should ensure the budget documents are always available to the public on time in the public domain.
2. Previous survey 2020 shows that Isiolo county has never published the approved Programme Based Budgets and County Quarterly Budget Implementation Reports. Also, the county has never published their Finance Act. In all these budget documents, the number of counties making them publicly available has been growing.
3. Whenever budget documents are published, it is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
4. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results, but Isiolo county was not one of them. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

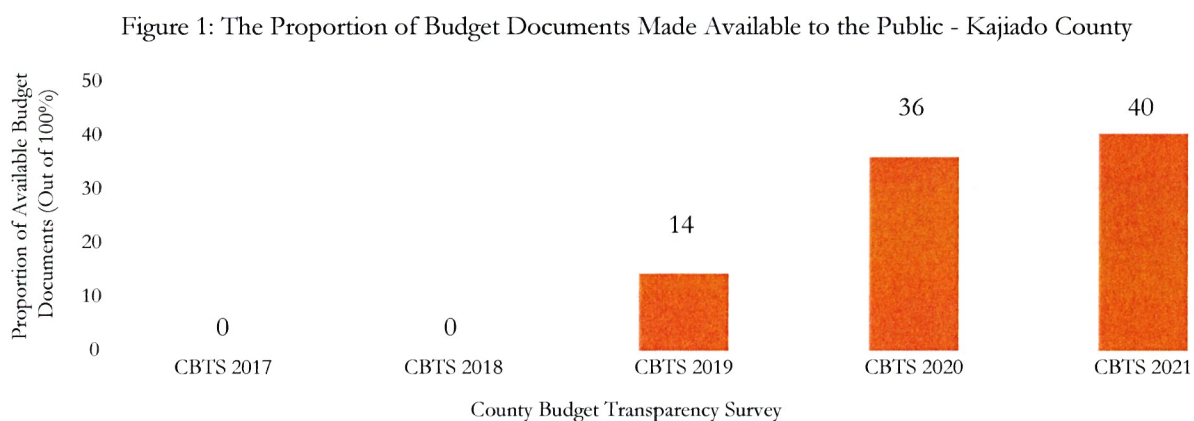
KAJIADO COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kajiado county published 4 out of 10 key budget documents and has a transparency index of 36/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Over the last three consecutive County Budget Transparency Survey, Kajiado County has consistently improved in the number and proportion of budget documents it makes publicly available. However, the number of budget documents made available remains very low.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Kajiado County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Kajiado County makes available to the public?

Kajiado county provides the highest information compared to all other counties that published the Citizens Budget at 69 out of 100 points. The county showed some improvements in comprehensiveness in two budget documents. That is, the County Fiscal Strategy Paper has 69 out of 100 points, up from 65, as well as the Annual Development Plan, which recorded improvements. Despite the county having two budget documents that disclose less than half of the required information. Kajiado County does not provide information on capital projects in the Annual Development Plan and the approved Programme Based Budget.

Table 1: The Level of Information on Published Budget Documents

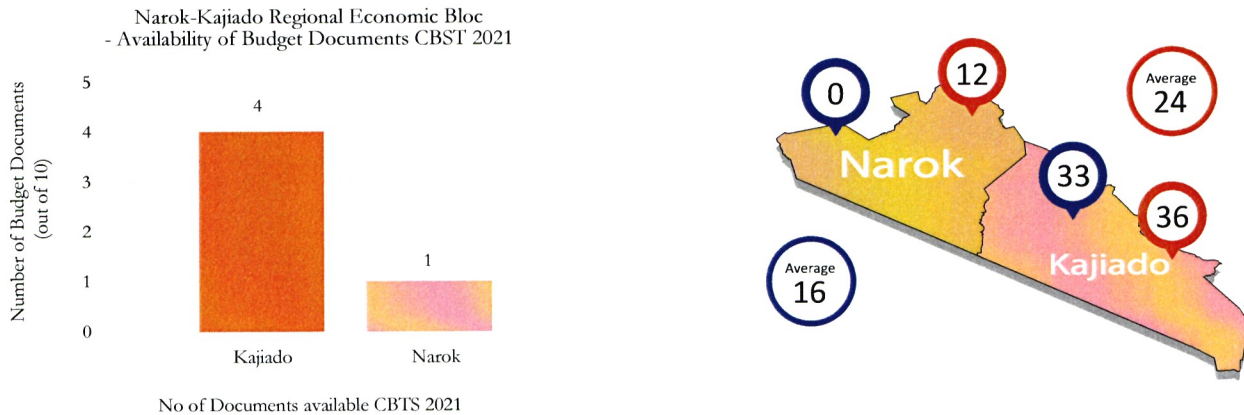
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	65	69
2. Citizens Budget	2020/21 -Accompany PBB	69	69
3. Programme-Based Budget	2020/21 -21 st July 2020	Not Published	46
4. Annual Development Plan	2020/21	43	45
5. County Budget Review and Outlook Paper	CBROP 2020- 28 th October 2020	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge for all the counties. While the survey only evaluates three key budget documents: Annual Development Plans, Kajiado County published two of these but did not give any sections in the budget documents with information on the public participation. This entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. It should also include the decision that the priorities informed in shaping the final budget documents.

How Kajiado County compares with its neighboring counties under the Kajiado-Narok Economic Bloc.

Figure 2: Kajiado-Narok Economic Bloc County Budget Transparency Performance



Kajiado county improved their Budget transparency index from 33 to 36 out of 100 points in the CBTS 2020 and CBTS 2021, respectively.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Kajiado county has never published the County Quarterly Budget Implementation Reports, the County Budget Review and Outlook Paper, and the Finance Act. The county should make these budget documents publicly available on time.
2. Kajiado county should provide information on capital projects in the Annual Development Plan and Approved Programme Based Budget. Also, the breakdown of the revenue for the coming year targets should be provided in the Annual Development Plan.
3. It is recommended that Kajiado county provide sections in its published budget documents presenting the information on public participation in the feedback mechanism so that citizens, especially the vulnerable and underrepresented marginalized, know that their input has been considered. The county assembly needs to ensure, before making any approvals to the budget documents, that such information is presented.
4. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results, but Kajiado county was not one of them. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

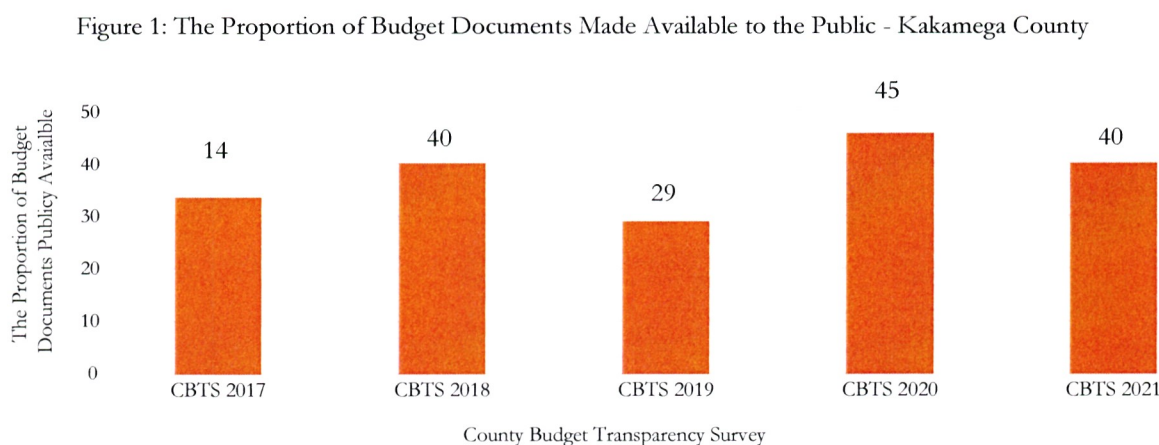
KAKAMEGA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kakamega county published 4 out of 10 key budget documents and has a transparency index of 36/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Kakamega county stopped publishing some budget documents compared to what is published in the County Budget Transparency Survey 2020, even though the overall number of budget documents published by all the 47 counties has been growing from 40% to 42% in CBTS 2020 and CBST 2021, respectively.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Kakamega County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Kakamega County makes available to the public?

The Comprehensiveness Survey shows that the approved Programme Based Budget and the Annual Development Plans provide more information than what they had provided in the previous survey, as shown in Table 1. On the other hand, the county Fiscal Strategy Paper recorded a drop in the level of information disclosed by the county, which is also less than half of the required information evaluated. The county lacked details on the breakdown of local revenue in the ADP and multi-year historical revenue performance on the approved Programme B, which further has no details on personnel costs and numbers by departments.

Table 1: The Level of Information on Published Budget Documents – Kakamega County

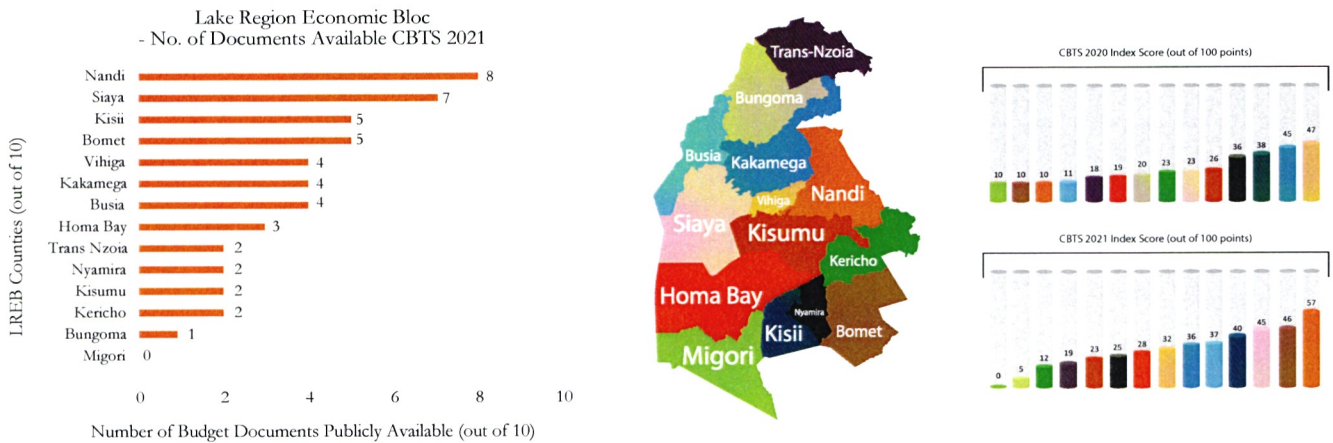
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Programme-Based Budget	2020/21 - 21 st July 2020	46	67
2. Annual Development Plan	2020/21	47	61
3. Finance Act	Finance Act of 2020	Not Published	60
4. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	67	46
5. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	83	Not Published
6. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

The survey evaluates the level of information on public participation provided in three key budget documents: Annual Development Plan, County Fiscal Strategy Paper and Approved Programme Based Budget. While Kakamega county published all these three key budget documents, it wholly missed the information on public participation. Counties are required to have a section in the budget document with information on public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. In addition, information on the decisions that those priorities informed or shaped in the budget documents.

How Kakamega County compares with its neighboring counties under the Lake Region Economic Bloc.

Figure 2: Lake Region Economic Bloc - County Budget Transparency Performance



Kakamega County is one of the Lake Region Economic Bloc counties that recorded a decline in the number of budget documents it published and the overall budget transparency index.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Kakamega county stopped publishing the County Budget Review, and Outlook Paper published in CBTS 2020. The county should consistently publish the budget documents that it had previously published, i.e., Finance Act, on its website, on time to help citizens with the decision they make through the budget process.
2. According to the previous surveys, Kakamega county has never published the Quarterly Budget Implementation Reports and the Citizens Budget. The county should publish these budget documents as the number of counties publishing them has been growing.
3. The county should ensure full details on the revenue information with a breakdown of local revenue in the Annual Development Plan and multi-year historical revenue performance on the PBB. Also, the Programme Based Budget should give details on personnel costs and numbers by departments.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results, but Kakamega County was not one of them. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

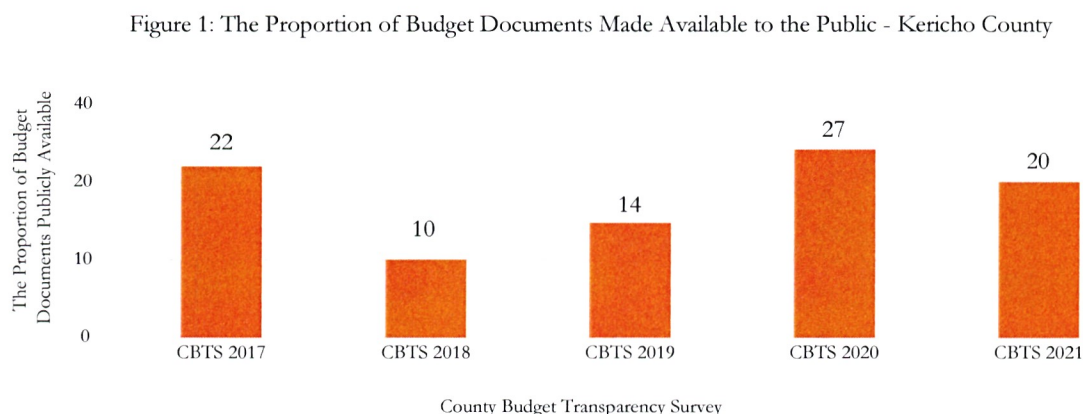
KERICHO COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kericho county published 2 out of 10 key budget documents and has a transparency index of 12/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Despite the growth in the number of budget documents that are publicly available at the overall level in counties from 40% in CBTS 2020 to 42% in CBTS 2021, Kericho county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 2 out of 10 budget documents, as shown in Figure 1. Kericho County published the Budget and Appropriations Committee Report on the County Fiscal Strategy Paper instead of the County Fiscal Strategy Paper.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Kericho County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Kericho County makes available to the public?

Both budget documents published dropped in the level of information that the county provided comprehensively, as shown in Table 1. The county lacked the information on priorities in both documents. Also, no information on revenue is provided in the Annual Development Plan. Further, the approved Programme Based Budget lacks multi-year historical and projections of revenue by source, the information on past year expenditure at the departmental level, personnel details by departments and capital projects details such as locations and allocations.

Table 1: The Level of Information on Published Budget Documents

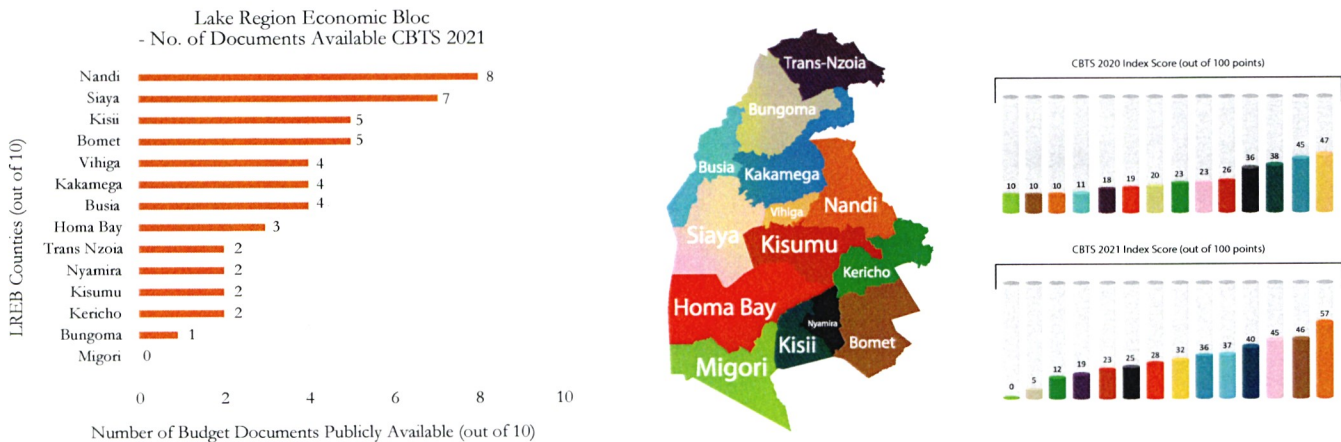
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Programme-Based Budget	2020/21 - 21 st July 2020	46	28
2. Annual Development Plan	2020/21	30	21
3. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
4. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

The CBTS requires the counties to provide sections in its published budget documents presenting the information on public participation in the feedback mechanism so that citizens, especially the vulnerable and underrepresented marginalized, know that their input has been considered. The county assembly needs to ensure before making any approvals to the budget documents such information is presented in the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget, but Kericho county lacked such details.

How Kericho County compares with its neighboring counties under the Lake Region Economic Bloc.

Figure 2: Lake Region Economic Bloc - County Budget Transparency Performance



Kericho county is one of the least performing counties in the Lake Region Economic Bloc after Migori and Bungoma. The information provided in both documents published shows a decline in CBTS 2021 compared to CBTS 2020 on comprehensiveness.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. The county should ensure the right budget documents are published online—for example, and the County Fiscal Strategy Paper was not published but instead a Budget Appropriation Committee report which is not a County Fiscal Strategy Paper. According to the previous surveys, Kericho county has never published the Citizen Budget during the survey(s) period and the County Quarterly Budget Implementation Reports. The county does not publish these but instead uploads the Quarterly Budget Implementations from the Controller of Budget despite the law requiring them to publish on their websites. Kericho county should ensure these budget documents are published and publicized in a timely manner.
2. Kericho county should provide information on priorities in its published documents, including the strategic priorities by departments and how priorities are interlinked with development plans in the Programme Based Budget. It is also recommended that the county comprehensively provide the information on revenue in the Annual Development Plan and approved Programme Based Budget on multi-year historical projections of revenue by source and the breakdown of local revenue targets. Further, the information on past year expenditure at the departmental level, personnel details by departments and the capital projects details such as locations and allocations should be presented in the budget documents.
3. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
4. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and 19 counties acknowledged the draft comprehensiveness survey results. Still, Kericho county was not one of them on the comprehensiveness component, even though the county did not write back officially to IBP Kenya commenting on the accuracy of the draft results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

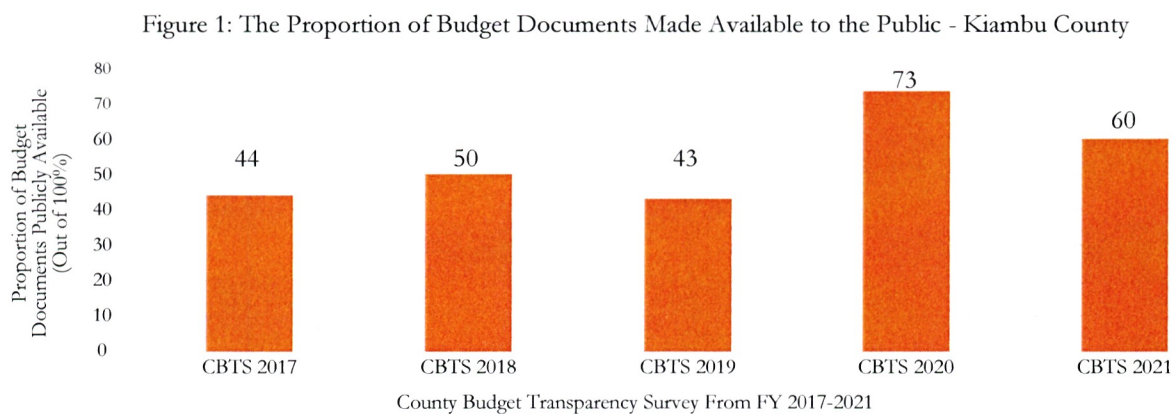
KIAMBU COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kiambu county published 6 out of 10 key budget documents and has a transparency index of 53/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

There was a growth in the overall number of budget documents that counties made publicly available in CBTS 2021 to 42% from 40% in CBTS 2020. Kiambu county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 6 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Kiambu County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Kiambu County makes available to the public?

Kiambu county only disclosed 35 out of 100 points in their Programme Based Budget as it lacks information on revenue, i.e., the sources of revenue and their approved figures for the coming year, at least two in-year performance and the breakdown for the own source of revenue. In addition, Kiambu's Annual Development Plan lacked information on revenue, i.e. there was no information on revenue by source for the upcoming year targets. There is no disaggregation of expenditure information to recurrent and development. The County Budget Review and Outlook Paper do not have the details below the departmental level.

Table 1: The Level of Information on Published Budget Documents

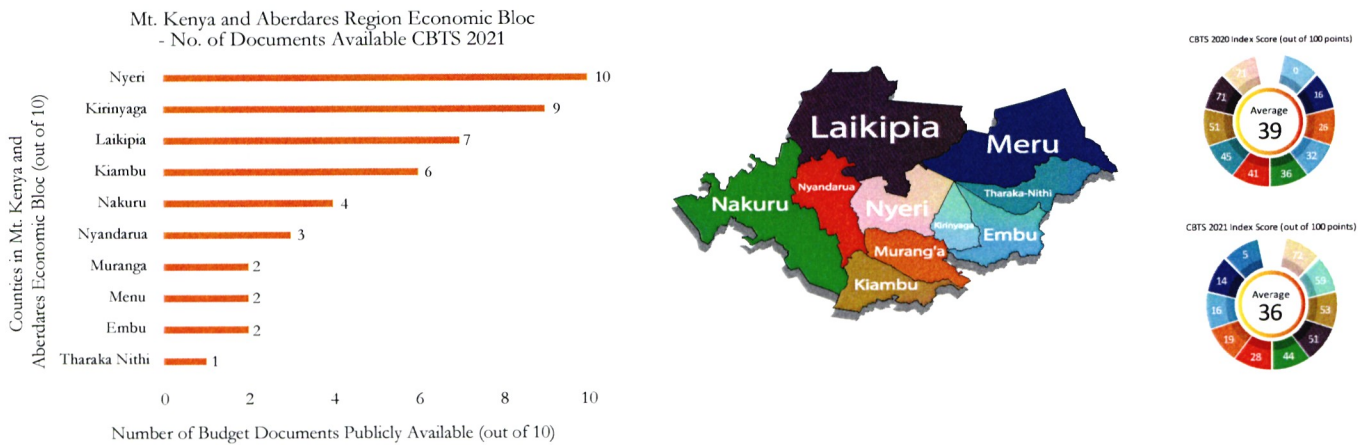
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Finance Act	Finance Act of 2020	Not Published	80
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	82	71
3. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	54	60
4. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	61	53
5. Annual Development Plan	2020/21	47	52
6. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	35
7. Citizens Budget	2020/21 -Accompany PBB	Not Published	Not Published

Documentation of public participation

A section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. This should entail information on how engagements were conducted with the disaggregation of stakeholders involved. Further guide the public on how the county involves the vulnerable and marginalized underrepresented communities. The CBTS evaluates a section in the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget. Kiambu county published all these three key budget documents but lacked the information on public participation.

How Kiambu county compares with its neighboring counties under the Mt. Kenya and Aberdares Economic Bloc

Figure 2: Mt. Kenya and Aberdares Economic Bloc - County Budget Transparency Performance



Kiambu County is one of the counties with their transparency index in the region improved despite the number of budget documents published dropping.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Kiambu County has continued failing to publish the Citizens Budget, in which the Council of Governors shared the guidelines for its preparation with all the 47 counties. These brief budget documents should be produced to guide citizens and accompany the budget estimates or Approved Programme Based Budget.
2. The County should ensure that budget documents disclose the information on revenue on their Annual Development Plan and the Approved Programme Based Budget. Further, it is recommended that Kiambu county presents the information on expenditure performance at the programme and sub-programme levels across all the departments and presents the narrative information on measures to address the expenditure challenges.
3. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
4. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Kiambu county was one of them; it published two more budget documents upon the call. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft results, which Kiambu county was not part of. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

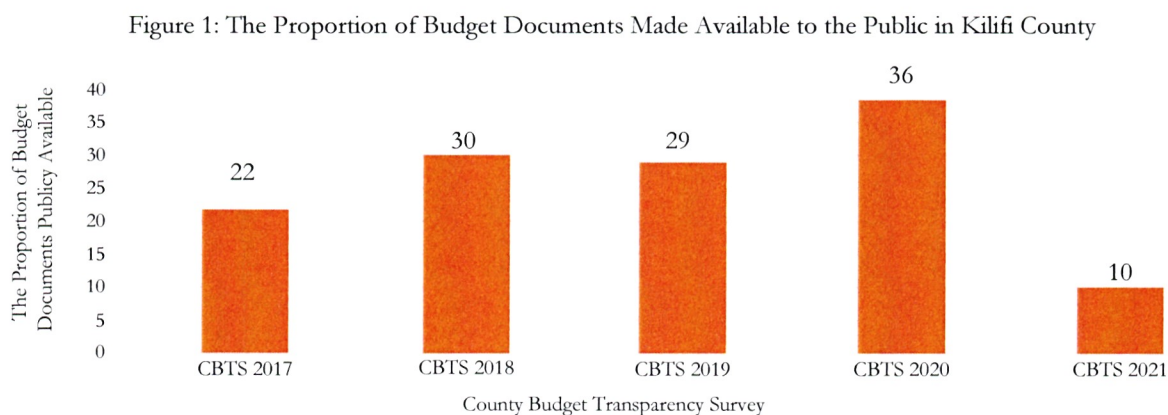
KILIFI COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kilifi county published one out of 10 key budget documents and has a transparency index of 9/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Kilifi** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Kilifi county is one of the 23 counties that recorded a significant drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing one out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public in Kilifi County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Kilifi County makes available to the public?

The comprehensiveness survey evaluation shows that the level of information in the published Annual Development Plan was an improvement by six points. However, the county has no details on the revenue in their Annual Development Plan, specifically the upcoming year's revenue by a breakdown by source.

Table 1: The Level of Information on Published Budget Documents – Kilifi County

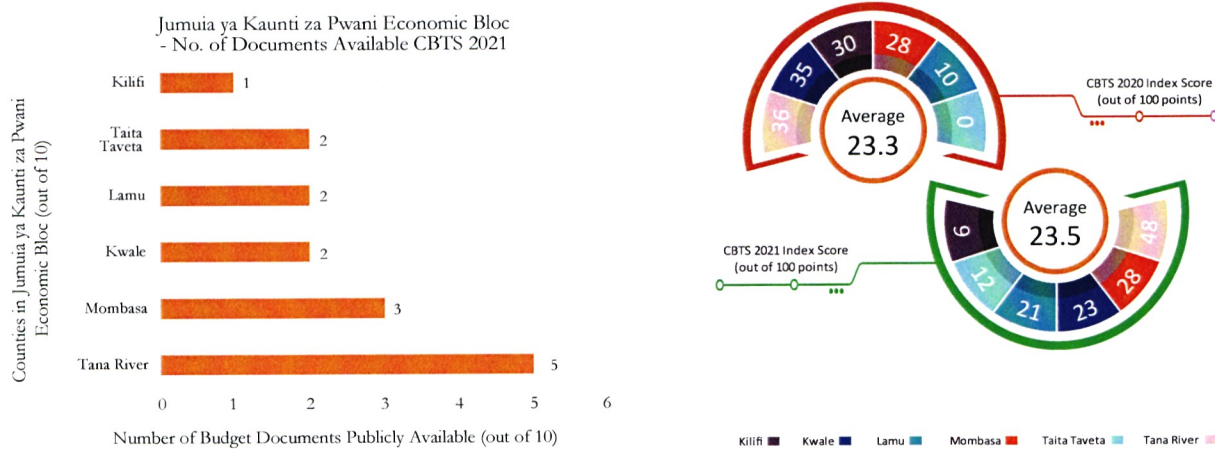
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Annual Development Plan	2020/21	55	61
2. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	33	Not Published
3. Programme-Based Budget	2020/21 - 21 st July 2020	44	Not Published
4. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

There is a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents, which should entail information on the levels in which engagements were conducted with disaggregation of stakeholders involved and should guide the public on how the county is involving the vulnerable and marginalized underrepresented communities. The CBTS evaluates a section in the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget, in which Kilifi county published only one of these three key budget documents and lacked the information on public participation.

How Kilifi county compares with its neighboring counties under the Jumuiya ya Kaunti za Pwani.

Figure 2: Jumuiya Ya Kaunti za Pwani -County Budget Transparency Performance



Kilifi county published the least number of the budget document in the Jumuiya ya Kaunti za Pwani. It also dropped from 30 out of 100 points to 9 out of 100 points as it stopped publishing two previously published budget documents.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Kilifi county stopped publishing the approved Programme Based Budget in CBTS 2021, and the County Fiscal Strategy Paper was published in the CBTS 2020. The County should consistently publish and publicise the budget documents online on time.
2. According to the previous surveys, Kilifi county has never published the Citizen Budget during the survey(s) period, which in CBTS 2021, 16 counties made available to the public. If the county does not currently produce it, the county should utilize the guide from the Council of Governors to develop the Citizens Budget at the budget estimates stage. Kilifi has also never published the County Quarterly Budget Implementation Reports during the survey periods. The Finance Act should be published. The law requires counties to publish and publicize budget documents on time.
3. The county should ensure that budget documents disclose all the details in the revenue targets in their ADP with all the breakdown by major sources and the local revenue streams.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Kilifi county was not one of them despite publishing fewer budget documents compared to the previous year. In the Comprehensiveness component, 19 counties acknowledged the draft comprehensiveness survey results, and Kilifi county was one of them, even though it never officially wrote back to IBP Kenya commenting on the accuracy of the survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

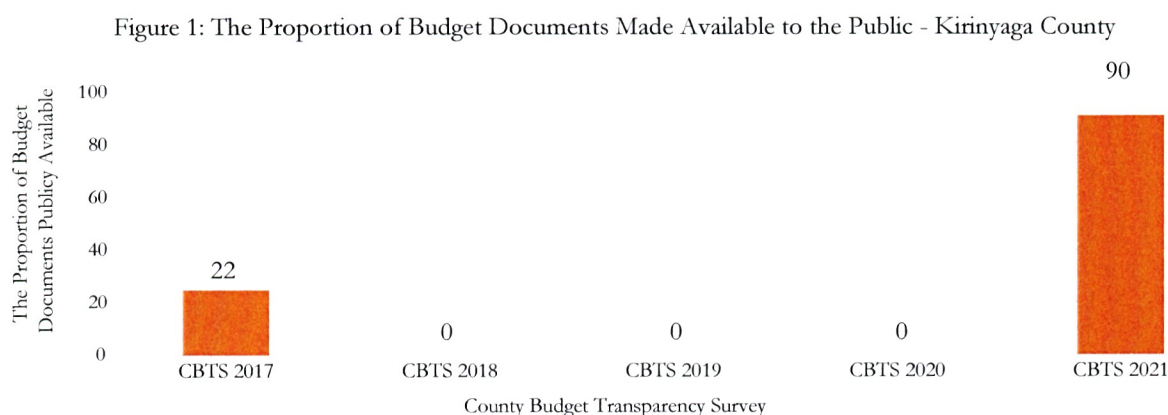
KIRINYAGA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kirinyaga county published 9 out of 10 key budget documents and has a transparency index of 59/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Kirinyaga county published nine out of ten budget documents, an improvement from zero in the previous survey.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Kirinyaga County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Kirinyaga County makes available to the public?

The county has four out of seven budget documents that provide less than half of the information required for comprehensiveness. In the approval stage, low information is provided, i.e. the Citizens Budget and approved Programme Based Budget only disclose 29 out of 100 points. The information on revenue, expenditure, and priorities was missing in most of the budget documents published by Kirinyaga county. Furthermore, the personnel costs and details are not present in the approved Programme Based Budget and the County Quarterly Budget Implementation Report. Kirinyaga's approved Programme Based Budget has no information on the revenue that is no revenue breakdown by sources for the coming year's targets, no information on at least two past year performances and two outer year projections. The County has also not presented the information on the breakdown of local revenue with their projected revenue estimates. Further on the expenditure information, the county has no information on historical expenditure details at the departmental level and no baselines for the information at programme and sub-programmes.

Table 1: The Level of Information on Published Budget Documents – Kirinyaga County

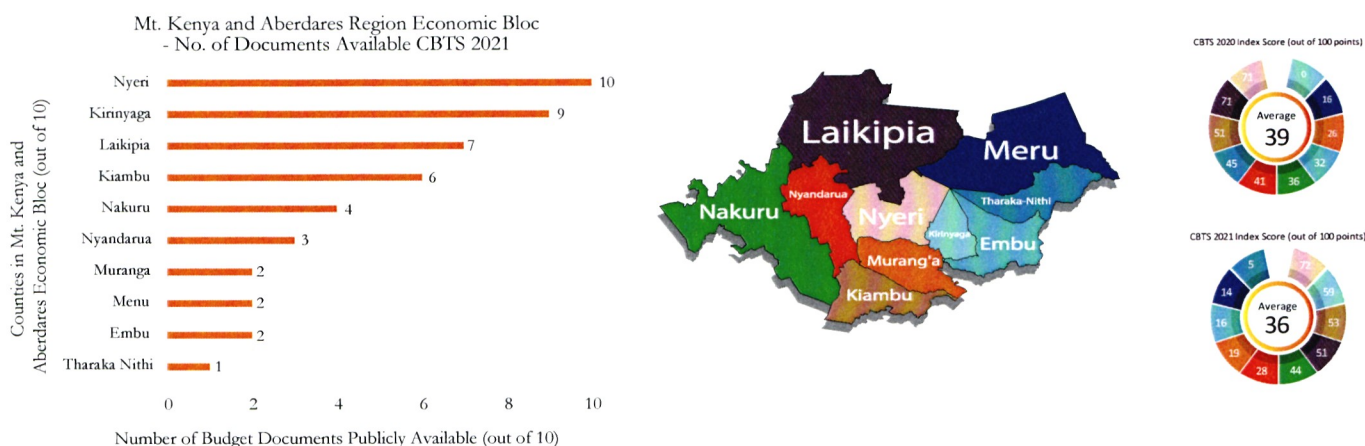
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	83
2. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	Not Published	67
3. Annual Development Plan	2020/21	Not Published	49
4. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	36
5. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	29
6. Citizens Budget	2020/21 - Accompany PBB	Not Published	29
7. Finance Act	Finance Act of 2020	Not Published	Not Published

Documentation of public participation

The survey evaluates the information on public participation in three key budget documents: Annual Development Plan, County Fiscal Strategy Paper and Approved Programme Based Budget. While Kirinyaga county published all these three key budget documents, it lacked the information on public participation that requires the county to have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also lacking was information on the decisions that those priorities informed or shaped in the budget documents.

How Kirinyaga County compares with its neighboring counties under Mt Kenya and Aberdares Economic Bloc

Figure 2: Mt Kenya and Aberdares Economic Bloc - County Budget Transparency Performance



Kirinyaga county is the most improved overall, publishing 9 of ten budget documents evaluated. Notably, though, from the three counties that published nine budget documents, Kirinyaga presented the least information, i.e., Samburu and Kitui had 67 and 66 out of 100 points each, respectively which are above Kirinyaga's score; this means their budget documents are more comprehensive than Kirinyaga which lacks most details.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. According to previous surveys, Kirinyaga County has never published the Citizen Budget during the survey(s) period, which in CBTS 2020 was published by 16 Counties. The county should publish and publicize budget documents in a timely manner.
2. It is recommended that Kirinyaga county publish all the information required, especially on revenue and expenditure with their disaggregations and classification with multi-year performances and projections.
3. Also, the county should ensure there are details on the capital projects and how priorities are linked with development plans in the approved Programme Based Budget. In their Annual Development Plan, the county should have information on how priorities are linked to the County Integrated Development Plan priorities.
4. The County should ensure that budget documents disclose disaggregation of financial information to the programme and sub-programme in the County Quarterly Budget Implementation Report across all the departments. Also, the county should have full details required for the information on capital projects; for example, the county had blank spaces in some of their tables with projects.
5. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
6. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Kirinyaga county was not one of them though it is one of the 24 counties that published more budget documents upon the call. In the Comprehensiveness component, 19 counties acknowledged the draft survey results, but Kirinyaga county never commented.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

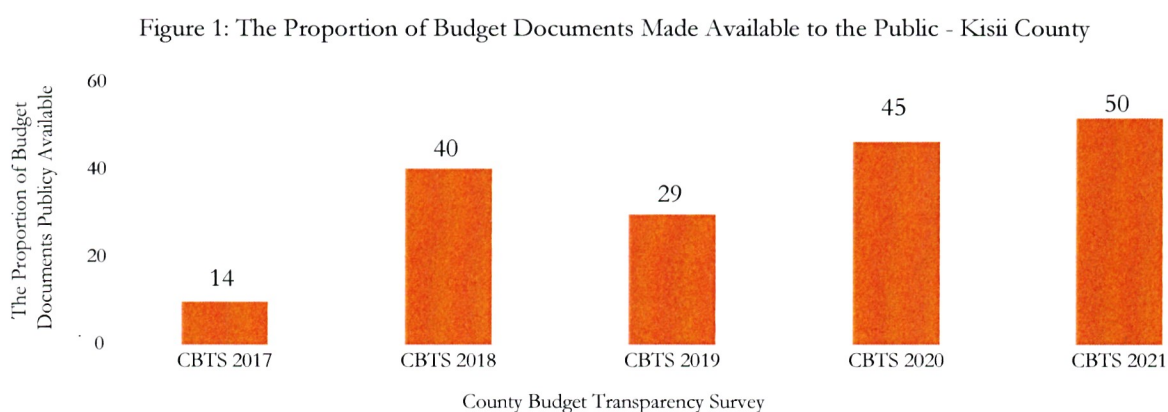
KISII COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kisii county published 3 out of 10 key budget documents and has a transparency index of 40/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Kisii county recorded an improvement in making the budget documents publicly available. In CBTS 2021, Kisii county made five budget documents online. Even with the increase, the county stopped publishing their County Budget Review and Outlook Paper, previously published in CBTS 2020.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Kisii County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Kisii County makes available to the public?

The Annual Development Plan and the Citizens Budget recorded an improvement in the level of information it disclosed compared to the CBTS 2020. The Kisii County Annual Development Plan and the Citizens Budget have no details on the capital projects. The County Fiscal Strategy Paper has not provided the information on the ceilings classified as recurrent and development and does not have the information on the fiscal responsibilities. The approved Programme Based Budget for Kisii county has no information on the revenue.

Table 1: The Level of Information on Published Budget Documents

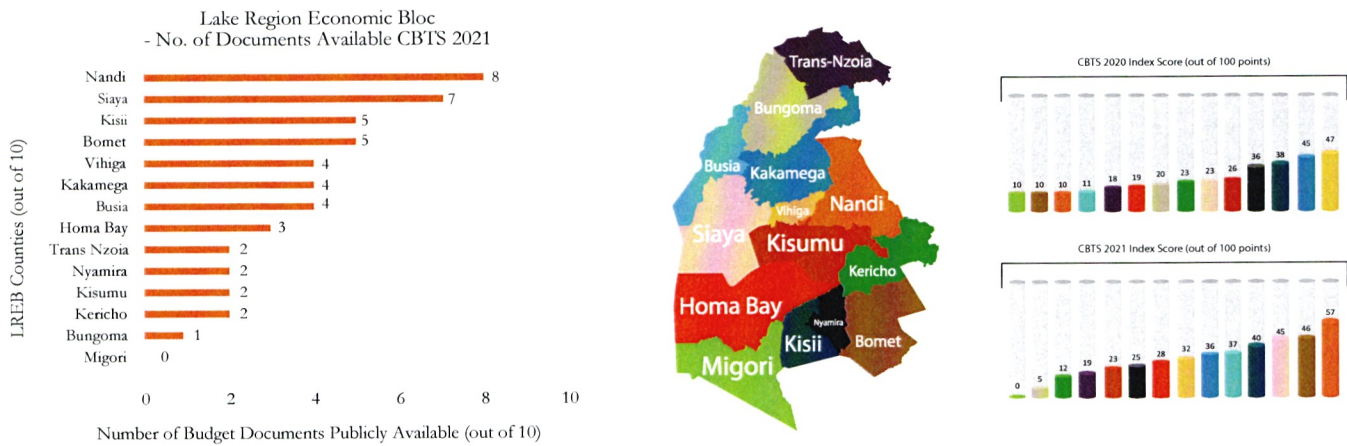
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Finance Act	Finance Act of 2020	Not Published	80
2. County Fiscal Strategy Paper	CFSP 2020 - 21st March 2020	67	67
3. Annual Development Plan	2020/21	43	55
4. Citizens Budget	2020/21 - Accompany PBB	36	43
5. Programme-Based Budget	2020/21 - 21st July 2020	Not Published	35
6. County Budget Review and Outlook Paper	CBROP 2020 - 28th October 2020	44	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

The survey evaluates the level of information on public participation in the three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Kisii county published all three key budget documents but lacked the information on public participation that requires the county to have a section in the budget documents with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, on the decisions that those priorities informed or shaped in the budget documents.

How Kisii County compares with its neighboring counties under the Lake Regional Economic Bloc.

Figure 2: Lake Regional Economic Bloc- County Budget Transparency Performance



In the regional bloc, Kisii county slightly improved their CBTS 2021 index compared to CBTS 2020. Bomet county, in the same bloc, published a similar number of budget documents as Kisii county but provided more information.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Kisii county stopped publishing the County Budget Review and Outlook Paper. It is recommended that the county publish the budget document consistently on time.
2. According to previous surveys, Kisii county has never published the County Quarterly Budget Implementation Reports, which a number of counties have been embracing, which has seen an increase in the number. The county should publish and publicize these budget documents on time, as stipulated by law, one month after the end of every quarter to enable citizens to track budget implementation.
3. The county should ensure that budget documents disclose information on revenue sources, including their own source revenue breakdown and multi-year performance and projections in the approved Programme Based Budget. Also, it is recommended that the county provide information on the fiscal responsibilities and ceilings classified as recurrent and development in their County Fiscal Strategy Paper. Details on the capital projects should be provided in the Annual Development Plan and the Citizens Budget by the county.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. Counties are becoming more responsive to the CBTS draft results by making budget documents publicly available upon request. Ten counties provided feedback on the availability component, but Kisii county was not one of them despite not publishing all the budget documents online. On the Comprehensiveness component, 19 counties acknowledged the draft comprehensiveness survey results, and Kisii county was one of them, even though it never officially wrote back to IBP Kenya commenting on the accuracy of the survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

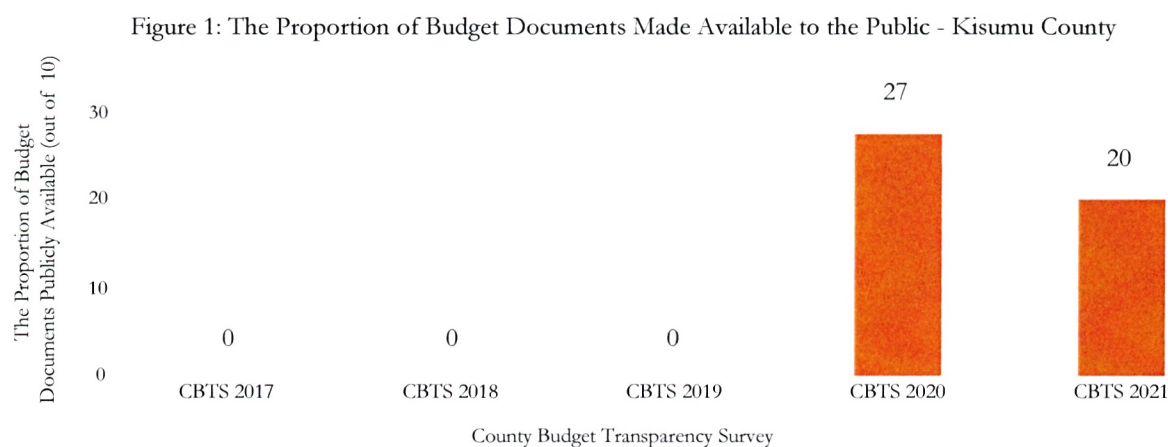
KISUMU COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kisumu county published 2 out of 10 key budget documents and has a transparency index of 23/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Over the last three surveys, the number of budget documents published by **Kisumu** County has been inconsistent, even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Kisumu county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 2 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Kisumu County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Kisumu County makes available to the public?

The Kisumu County Budget Review and Outlook Paper do not give expenditure performance information at the programme and sub-programme levels. Also, no information on the fiscal responsibility principles, which should show how the county complies. The approved Programme Based Budget has no information on priorities, personnel details, i.e. personnel numbers, costs, and designations by departments and no information on historical expenditure by departments.

Table 1: The Level of Information on Published Budget Documents- Kisumu County

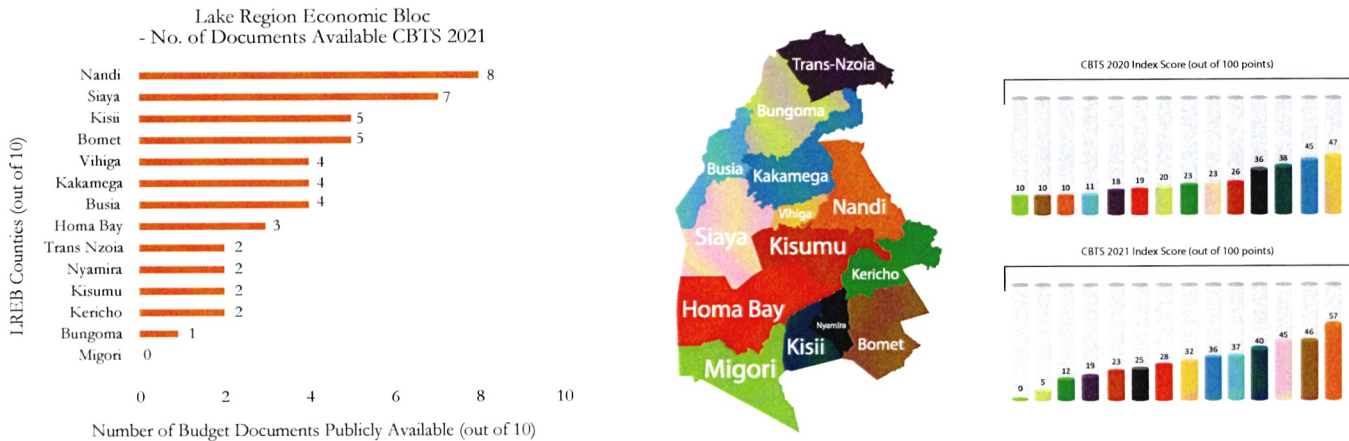
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	79
2. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	55
3. Annual Development Plan	2020/21	50	Not Published
4. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	65	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

A section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents should entail information on the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county is involved the vulnerable and marginalized underrepresented communities. The CBTS evaluates a section in the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget, in which Kisumu county published only one of these three key budget documents but lacked the information on public participation.

How Kisumu County compares with its neighboring counties under the Lake Regional Economic Bloc.

Figure 2: Lake Regional Economic Bloc (LREB) County Budget Transparency Performance



Kisumu county is among the counties that dropped in their county budget transparency index. Both documents published by Kisumu county in the CBTS 2021 are wholly new as they stopped publishing two it had published in CBTS 2020.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Kisumu county stopped publishing the County Fiscal Strategy Paper and the Annual Development Plan in the current survey, which it previously published in the CBTS 2020. It is recommended that the county publish and publicize the budget documents on time and consistently.
2. According to the previous surveys, Kisumu county has never published the Citizen Budget during the survey(s) period, which in CBTS 2021 was published by 16 counties. Also, the County has never published the County Quarterly Budget Implementation Reports. These should be published one month after the end of every quarter to enable citizens to monitor budget implementation and county assemblies to conduct their oversight role effectively. The Finance Act should also be produced and published by the county on time.
3. The County should provide information on expenditure performance in the County Budget Review and Outlook Paper at the programme and sub-programme levels. Also, the county needs to give information on the fiscal responsibility principles, which should show how the county is in compliance.
4. Kisumu County should also comprehensively present the information on their Programme Based Budget on how the priorities are directly linked to the development plans. Also, information on historical expenditure by departments should be presented together with the personnel details such as personnel numbers, costs, and designations.
5. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
6. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component, of which Kisumu county was not one, but it published one more budget document online upon the call. On the Comprehensiveness component, 19 counties acknowledged the draft comprehensiveness survey results, and Kisumu county was one of them, even though it never officially wrote back to IBP Kenya commenting on the accuracy of the survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

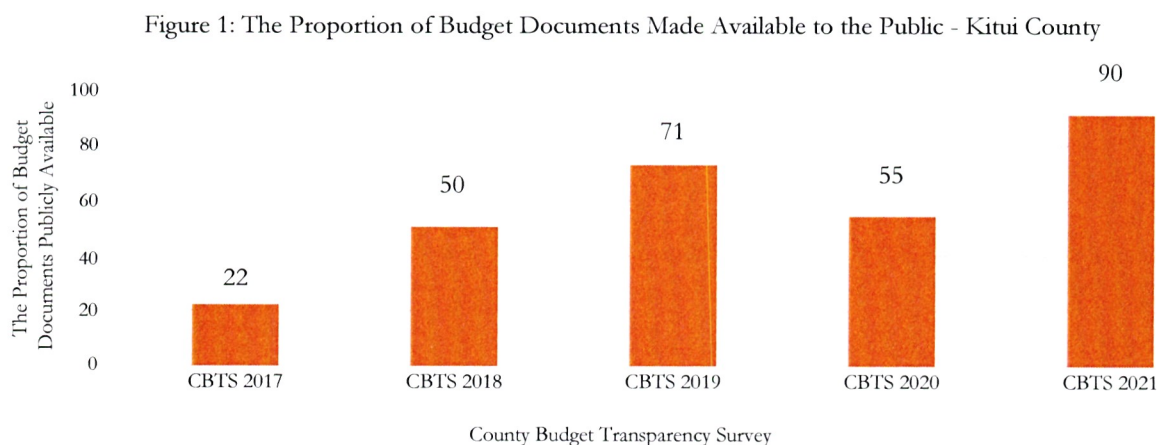
KITUI COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kitui county published 9 out of 10 key budget documents and has a transparency index of 66/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Kitui County is one of the 24 counties that made more budget documents publicly available. It published 90% of budget documents under evaluation in CBTS 2021, up 55% in CBTS 2020. The County has never published the County Finance Act, as shown by the previously conducted County Budget Transparency Surveys.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Kitui County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Kitui County makes available to the public?

Kitui County provided the highest level of comprehensiveness compared to all other counties in their County Budget Review and Outlook Paper at 92 out of 100 points. Also, the county had more details on their Approved Programme Based Budget at 68 out of 100 points against other counties that performed below that. The Annual Development Plan had no details on the breakdown of Own Source Revenue to their individual sources with their coming year's targets.

Table 1: The Level of Information on Published Budget Documents

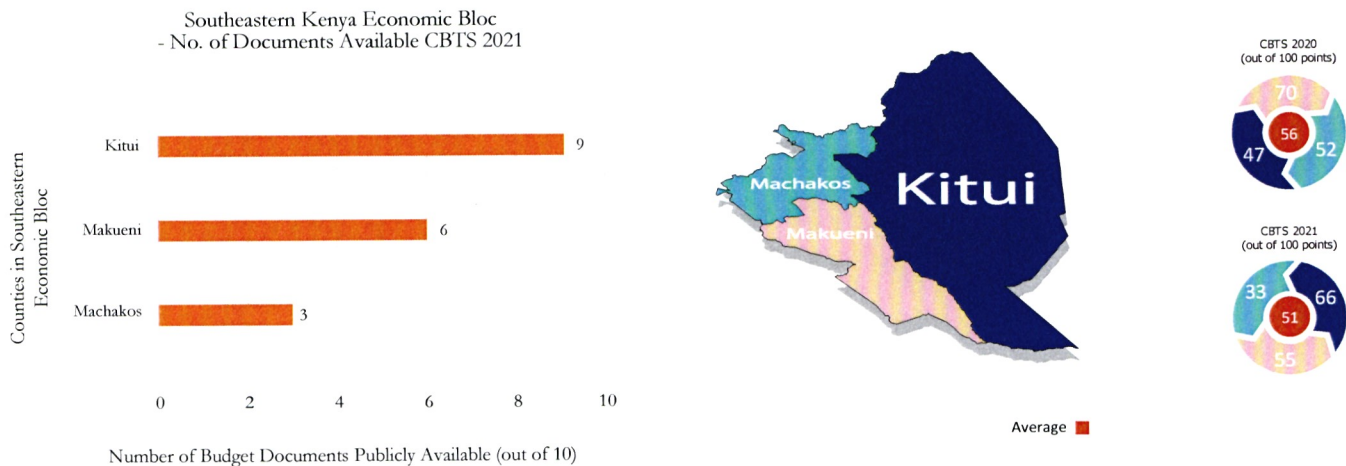
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	86	92
2. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	68
3. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	53	67
4. Annual Development Plan	2020/21	77	62
5. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	43	38
6. Citizens Budget	2020/21 - Accompany PBB	Not Published	7
7. Finance Act	Finance Act of 2020	Not Published	Not Published

Documentation of public participation

A section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents should entail information on the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county is involved the vulnerable and marginalized underrepresented communities. The CBTS evaluates a section in the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget, in which Kitui county published all three key budget documents but lacked the information on public participation.

How Kitui County compares with its neighboring counties under the Southeastern Economic Bloc

Figure 2: Southeastern Economic Bloc- County Budget Transparency Performance



Kitui County performed better than the other two counties in the Southeastern Kenya regional economic bloc. It is also the only county that recorded an improvement in the county budget transparency index, as the other two dropped in the current survey compared to CBTS 2020.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Kitui county failed to publish the Finance Act on their website. It is recommended that it is published and publicized on time.
2. Kitui county should provide information on the Annual Development Plan as it has no details on the breakdown of Own Source Revenue to their individual sources with their coming year's targets. Also, the county should give the half-year revenue performance on the County Fiscal Strategy Paper.
3. The county should provide expenditure performance for the half-year and previous year performance, which also applies to the Approved Programmes Based Budget. The county should disclose the multi-year historical performance.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component Kitui county was one of them, and it published six more budget documents upon the call. On the comprehensiveness component, 19 counties acknowledged the draft comprehensiveness survey results. Kitui never acknowledged the receipt of the draft comprehensiveness survey results, nor did it provide any official response to IBP Kenya commenting on the accuracy of the survey results, which it did previously in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

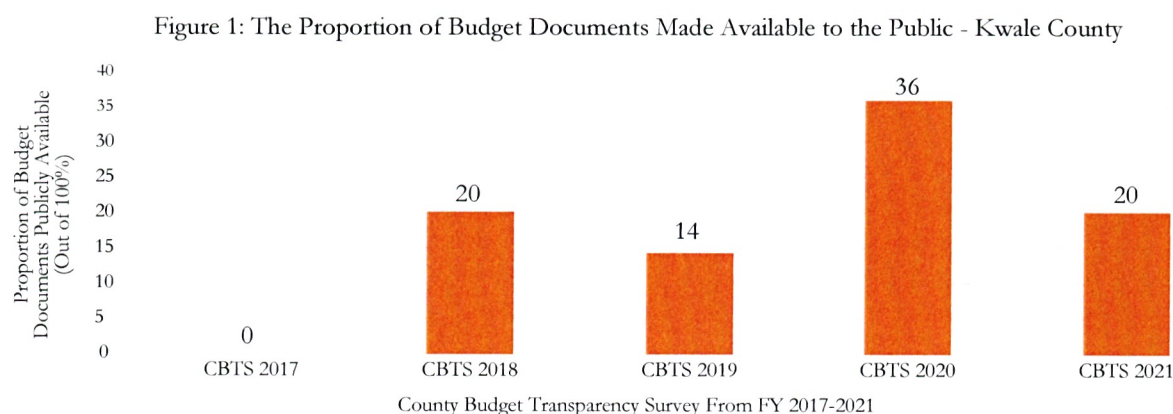
KWALE COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Kwale county published 2 out of 10 key budget documents and has a transparency index of 23/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Kwale** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Kwale county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 4 out of 10 budget documents, as shown in Figure 1. The County stopped publishing the Citizens Budget, and Annual Development Plan previously published in the County Budget Transparency Survey 2020.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Kwale County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Kwale County makes available to the public?

In the County Fiscal Strategy Paper, the county provided less information compared to the previous County Fiscal Strategy Paper evaluated. In the County Budget Review and Outlook Paper, the county has no information at the programme and sub-programme level on expenditure performance for the previous year.

Table 1: The Level of Information on Published Budget Documents

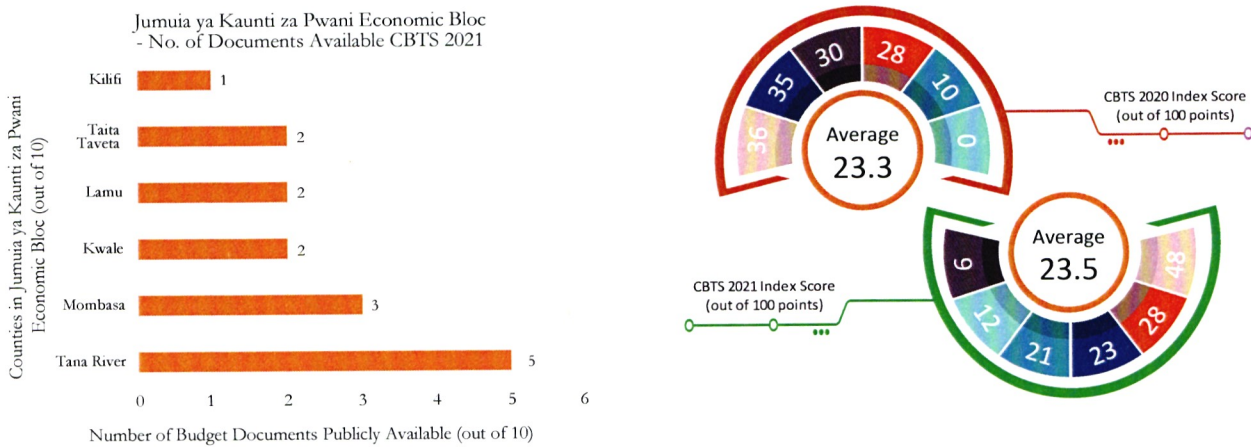
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	82
2. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	81	71
3. Citizens Budget	2020/21 - Accompany PBB	71	Not Published
4. Annual Development Plan	2020/21	48	Not Published
5. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

A section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents should entail information on the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county is involved the vulnerable and marginalized underrepresented communities. The CBTS evaluates a section in the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget, in which Kwale county published only one of these three key budget documents and provided 11 out of 100 points of

How Kwale County compares with its neighboring counties under the Jumuiya ya Kaunti za Pwani

Figure 2: Jumuiya ya Kaunti za Pwani County Budget Transparency Performance



Kwale County is among the counties that stopped publishing two budget documents and dropped in their budget transparency index in the Jumuiya ya Kaunti za Pwani bloc.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Kwale county stopped publishing the Citizens Budget and Annual Development Plan. It is recommended that the county consistently make the budget documents publicly available on time.
2. According to the previous surveys, Kwale county has never published the Quarterly Budget Implementation Reports, which more counties have been making publicly available; the county should develop these budget documents and publish and publicize them on time.
3. The County should ensure that budget documents give all details, i.e., expenditure performance information at the programme and sub-programme level for the previous year in the CBROP.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Kwale county was not one of them. On the comprehensiveness component, 19 counties acknowledged the draft comprehensiveness survey results. While Kwale acknowledged the results, it did not write back to IBP Kenya officially commenting on the accuracy of the survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

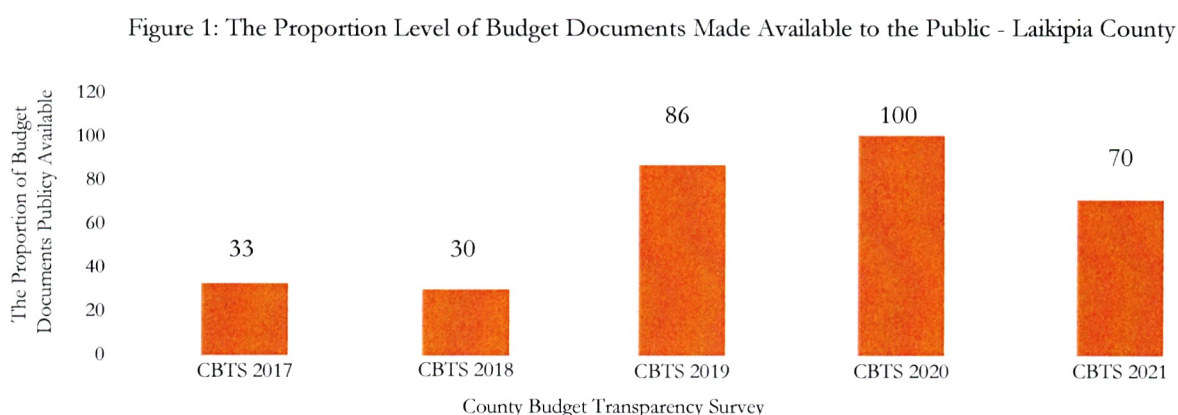
LAIKIPIA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Laikipia county published 7 out of 10 key budget documents and has a transparency index of 51/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Laikipia** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Laikipia County is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 7 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion Level of Budget Documents Made Available to the Public - Laikipia County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Laikipia County makes available to the public?

The comprehensiveness of information shows that Laikipia county provided more details on their County Budget Review and Outlook Paper, Implementation report and Programme Based Budget in CBTS 2021 than in CBTS 2020. In both Annual Development Plan and approved Programme Based Budget, the coming years' revenue targets by their sources and the breakdown of Own Source revenue to the individual sources are not provided. The implementation report and Annual Development Plan has no details on capital projects. Additionally, Laikipia's implementation report lacked non-financial information.

Table 1: The Level of Information on Published Budget Documents

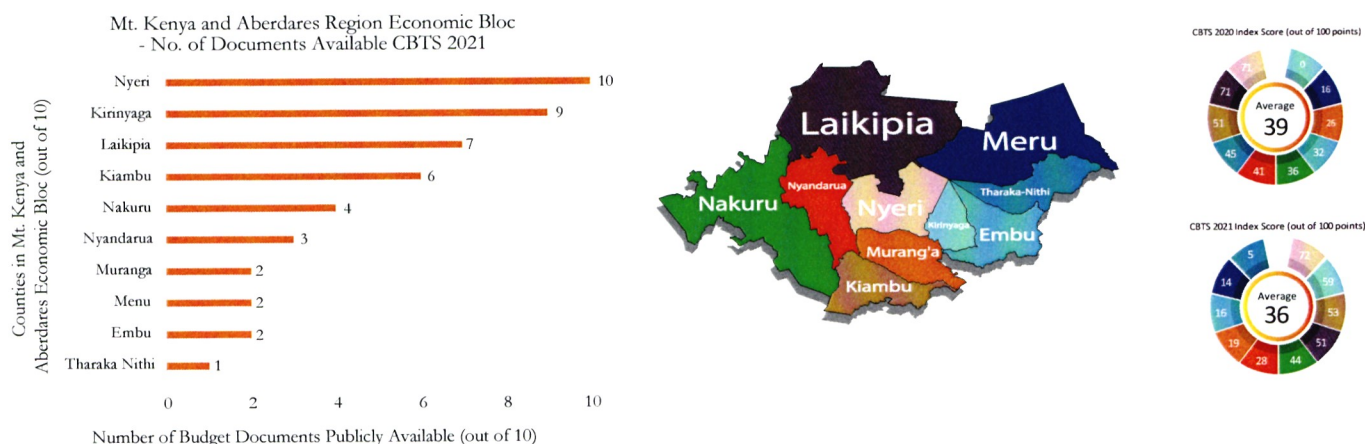
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	79	88
2. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	65	71
3. Programme-Based Budget	2020/21 - 21 st July 2020	49	52
4. Annual Development Plan	2020/21	60	45
5. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	44	Not Published
6. Citizens Budget	2020/21 - Accompany PBB	48	Not Published
7. Finance Act	Finance Act of 2020	80	Not Published

Documentation of public participation

Information on public participation was evaluated in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Laikipia county published two of these three key budget documents but wholly missed the information on public participation that requires the county to have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, on the decisions that those priorities informed or shaped in the budget documents.

How Laikipia County compares with its neighboring counties under the Mt. Kenya and Aberdares Regional Economic Bloc

Figure 2: Mt. Kenya and Aberdares Regional Economic Bloc- County Budget Transparency Performance



Laikipia county is among the six counties that dropped on the CBTS 2021 index in the regional bloc as it stopped publishing three key budget documents shown in Table 1.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Laikipia county stopped publishing the County Fiscal Strategy Paper, Citizens Budget, and the Finance Act, which it previously published in the CBTS 2020. The county should publish and publicize the budget documents consistently and in a timely manner.
2. In the Annual Development Plan and Programme-Based Budget, Laikipia county should provide the information on coming years' revenue by sources and the breakdown of Own Source revenue to the individual sources.
3. The county should present capital projects and non-financial information in the implementation reports. Baringo county has always presented good practices in the presentation of the information on the quarterly budget implementation reports, and the county should utilize such local practices.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, which Laikipia county was one of them, and it published six more budget documents upon the call. On the comprehensiveness component, 19 counties acknowledged the draft comprehensiveness survey results, and Laikipia never acknowledged the receipt of the draft comprehensiveness survey results nor provided officially writing back to IBP Kenya commenting on the accuracy of the survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

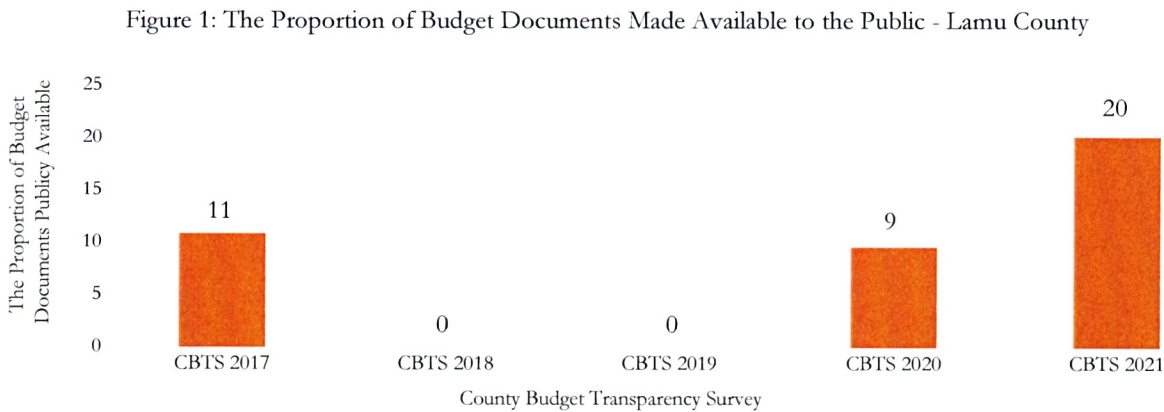
LAMU COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Lamu county published 2 out of 10 key budget documents and has a transparency index of 21/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Lamu is one of the counties that published more budget documents in CBTS 2021 compared to CBTS 2020.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Lamu County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Lamu County makes available to the public?

The Lamu County Annual Development Plan does not present the information on the revenue targets for the individual local revenue sources. The County Budget Review and Outlook Paper have no details on the evaluated fiscal responsibilities.

Table 1: The Level of Information on Published Budget Documents

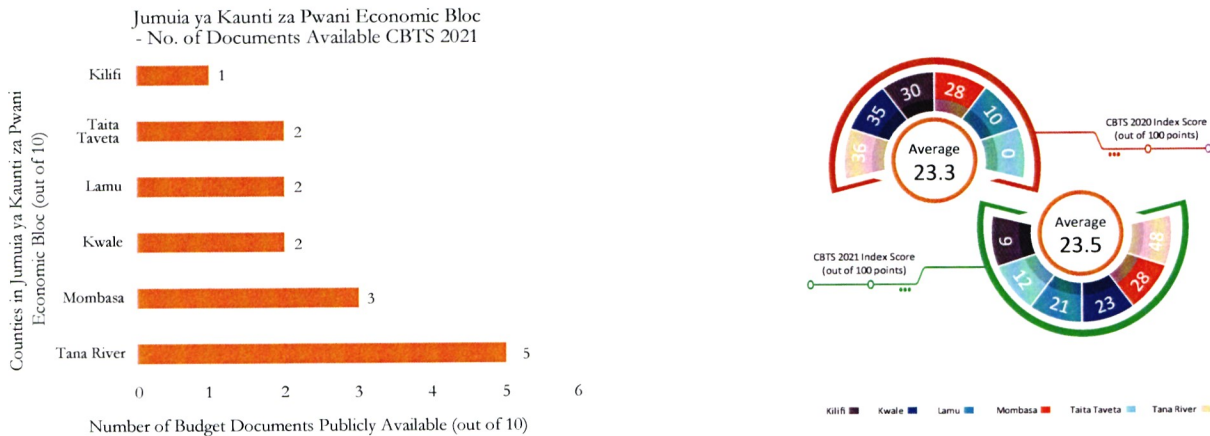
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	74
2. Annual Development Plan	2020/21	Not Published	64
3. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	Not Published	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The survey evaluates the level of information on public participation in the three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Lamu county published only one key budget document, which lacked the information on public participation that requires the county to have a section in the budget documents with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, on the decisions that those priorities informed or shaped in the budget documents.

How Lamu County compares with its neighboring counties under the Jumuaia ya Kauniti za Pwani Bloc

Figure 2: Jumuaia ya Kauniti za Pwani Bloc- County Budget Transparency Performance



Lamu county is one of the counties that improved in publishing more budget documents even though its transparency index is still below the average index of the Jumuaia ya Kauniti za Pwani Economic Bloc.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. According to the previous surveys, Lamu county has never published the Citizen Budget during the survey(s) period, which in CBTS 2021 was published by 16 Counties. Also, the county has not published the Approved Programme Based Budgets, the County Quarterly Budget Implementation reports and Finance Act. The county should make these budget documents publicly available on time as the law requires.
2. The County should ensure the Annual Development Plan present the information on the revenue targets with the breakdown of individual local revenue sources. Also, the County Budget Review and Outlook Paper should give details on the evaluated fiscal responsibilities.
3. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
4. More counties responded to the CBTS 2021 draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Lamu county was not one of them, even though it published two more budget documents upon the call. On the comprehensiveness component, 19 counties acknowledged the draft comprehensiveness survey results. Lamu acknowledged the receipt of the draft comprehensiveness survey results but did not provide an official written response to IBP Kenya commenting on the accuracy of the survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

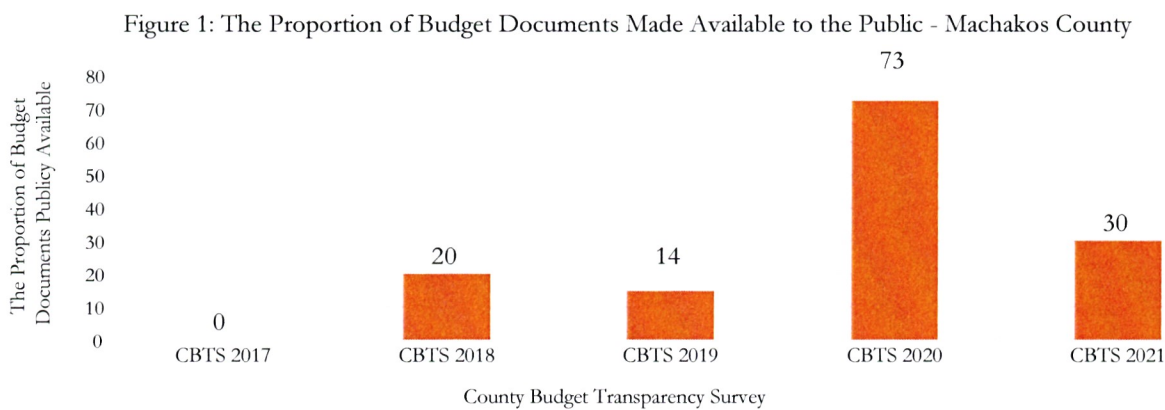
MACHAKOS COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Machakos county published 3 out of 10 key budget documents and has a transparency index of 33/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Machakos** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Machakos county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 3 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Machakos County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Machakos County makes available to the public?

Machakos county does not present the revenue information, and expenditure allocations are broken down to recurrent and development at the departmental level, also details on capital projects in Annual Development Plan. The Approved Programme Based Budget does not have historical expenditure details for at least two past years, no personnel details such as designation and the costs by departments. Also, no information on the details of the capital projects.

Table 1: The Level of Information on Published Budget Documents

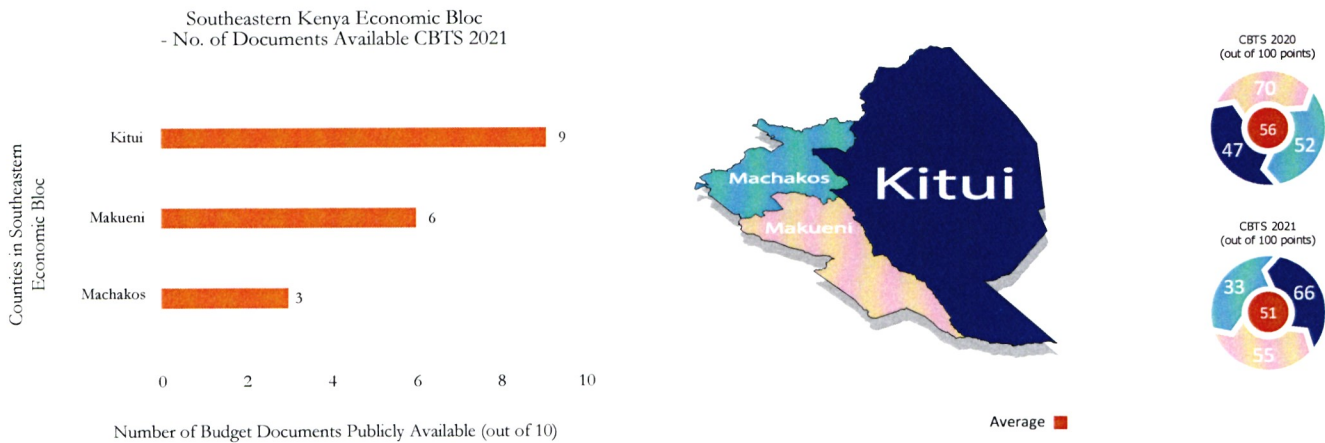
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	68	83
2. Programme-Based Budget	2020/21 -21 st July 2020	Not Published	63
3. Annual Development Plan	2020/21	20	48
4. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	65	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	55	Not Published
6. Finance Act	Finance Act of 2020	67	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	18	Not Published

Documentation of public participation

The survey evaluates the level of information on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Machakos had all of these and provided 33 out of 100 points of the information on public participation on the first indicator that requires the county to have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved. At what level (sub-county, ward, or village) it was conducted. This information was provided in the CFSP for Machakos county, but the county has no explanation of what the priorities informed in shaping the final budget documents.

How Machakos County compares with its neighboring counties under the Southeastern Kenya Economic Bloc.

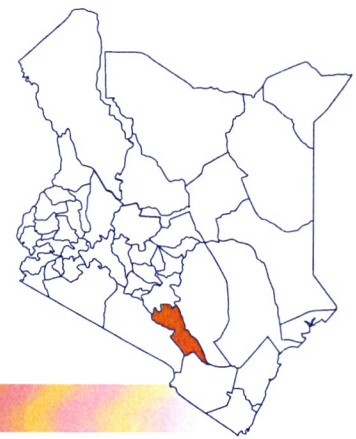
Figure 2: Southeastern Kenya Economic Bloc - County Budget Transparency Performance



Machakos county stopped publishing some budget documents previously published in CBTS 2020. This regional bloc presented information on public participation together with Makueni county, and they are the top two counties even though the information generally remains low.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Machakos county stopped publishing Quarterly Implementation Reports, Citizens Budget, and Finance Act. It is recommended that the county consistently make the budget documents publicly available on time.
2. The County should ensure that they present the revenue information comprehensively and information on expenditure allocations broken down to recurrent and development at the departmental level in the ADP.
3. It is also recommended that the county's Approved Programme Based have historical expenditure details for at least two past years by departments and details on personnel details such as designation and the costs by departments.
4. Both the Annual Development plan and the Approved Programme Based Budget should also have the details of the capital projects, which include location and the cost of the capital projects, and timelines.
5. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
6. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, which Machakos county was one of them even upon the call. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, which Machakos county was not part of them again. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

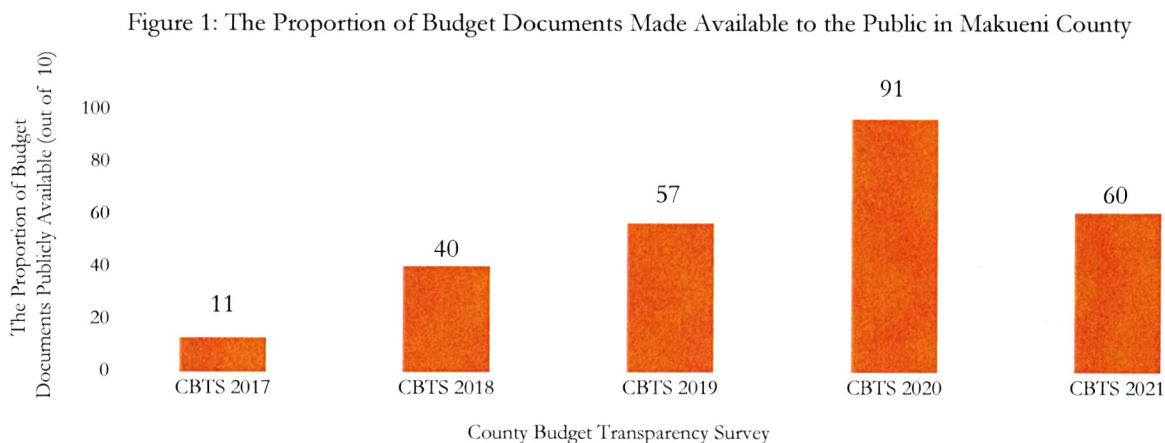
MAKUENI COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Makueni county published 6 out of 10 key budget documents and has a transparency index of 55/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Makueni** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Makueni county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by publishing 6 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public in Makueni County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Makueni County makes available to the public?

Makueni county has local revenue targets broken down into individual streams. Also, there are no details on the capital projects, such as location, costs, and timelines. In addition, the Approved Programme Based Budget does not present the information on multi-year historical performance and projections on revenue.

Table 1: The Level of Information on Published Budget Documents

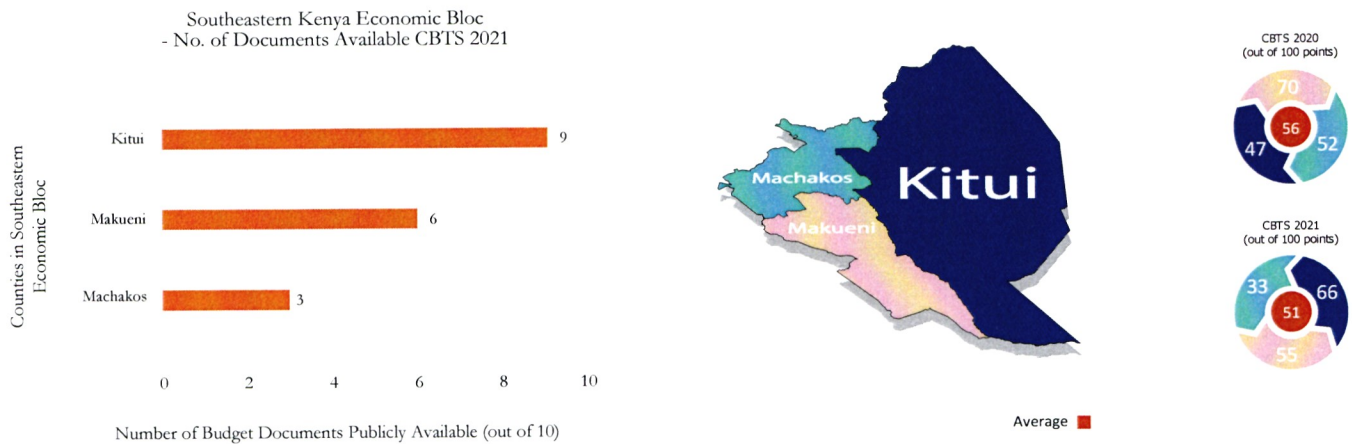
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	82	92
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	82	83
3. Finance Act	Finance Act of 2020	60	80
4. Annual Development Plan	2020/21	43	50
5. Programme-Based Budget	2020/21 - 21 st July 2020	51	46
6. Citizens Budget	2020/21 - Accompany PBB	55	29
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	79	Not Published

Documentation of public participation

The CBTS evaluates the information on public participation on three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Makueni had all these and provided 42 out of 100 points of the information on public participation, which is the first indicator that requires the county to have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved. At what level (sub-county, ward, or village) it was conducted. The second indicator explains the priorities in shaping the final budget documents.

How Makueni County compares with its neighboring counties under the Southeastern Kenya Economic Bloc.

Figure 2: Southeastern Kenya Economic Bloc - County Budget Transparency Performance



Makueni county provides information on public participation that falls in the category of ‘C’ – 41-60 points which no other county presented even though its CBTS 2021 index dropped as it stopped publishing implementation reports.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Makueni county stopped publishing quarterly budget implementation reports. It is recommended that the county consistently make the budget documents publicly available on time.
2. The county should ensure that budget documents disclose all revenue sources by targets and multi-year performance, information on the capital projects details such as location, costs, and timelines.
3. It is recommended that the county further full details on public participation, i.e. provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
4. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component. Makueni County was one of them even upon the call and published six more budget documents. In the second part of the survey on comprehensiveness, 19 counties acknowledged the survey results, which Makueni county acknowledged but never wrote back to IBP Kenya officially commenting on the draft survey results.

Documentation of public participation

The level of information on public participation was evaluated in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers and Approved Programme Based Budgets. Mandera county published two of these three key budget documents but missed the information on public participation that requires the county to have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, on the decisions that those priorities informed or shaped in the budget documents.

How Mandera County compares with its neighboring counties under the Frontiers Counties Development Council Economic Bloc

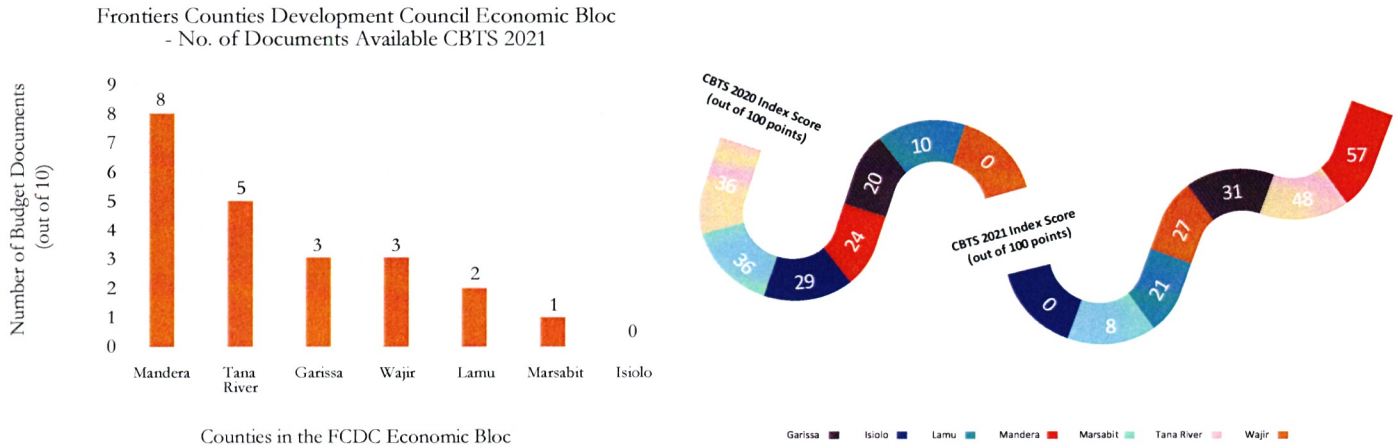


Figure 2: Frontiers Counties Development Council - County Budget Transparency Performance

Mandera is among the most improved counties that published more budget documents online in this regional bloc, even though it failed to publish two documents. This is a good practice that other counties should emulate in this bloc, especially publishing implementation reports and other budget documents.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Mandera county should publish the approved Programme Based Budget on time. When results were shared, the county officials noted that only line item in excel format is currently produced. We recommend that the county develop their budget in programme-based format as required by law, and the number of counties published in CBTS 2021 was 27, improving from 11 in CBTS 2020.
2. Mandera County should provide the information on the revenue targets by sources, including the breakdown of local revenue to their sources, details on the breakdown of recurrent and development by departments in their Annual Development Plan and the CBROP and CFSP. The county should present the two outer year projections on revenue with their sources.
3. It is recommended that Mandera county give the expenditure performance at the programme and sub-programme level by departments. Also, non-financial details are presented in the implementation report.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component, which Mandera County was one of them even upon the call, published seven more budget documents. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, which Mandera County was not part of them again.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

MANDERA COUNTY SUMMARY

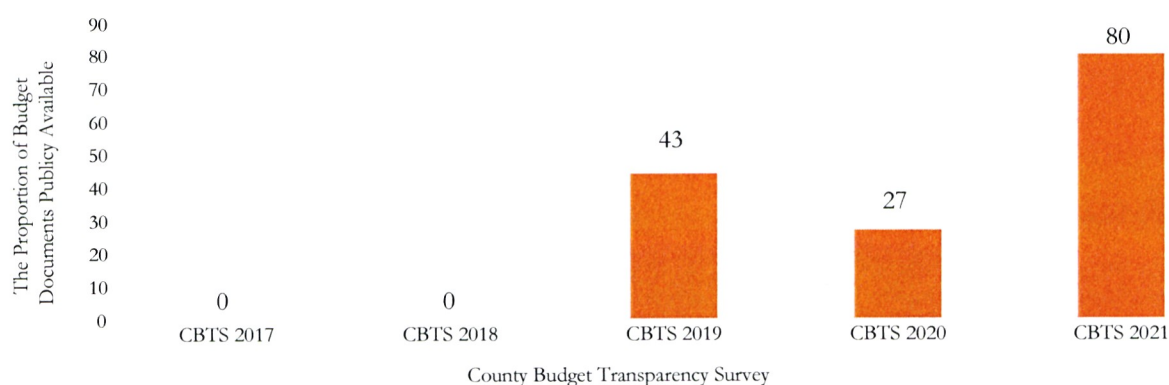
The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Mandera county published 8 out of 10 key budget documents and has a transparency index of 57/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

The County recorded an improvement in providing more budget documents publicly available.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Manderla County

Figure 1: The Proportion of Budget Documents Made Available to the Public - Manderla County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Manderla County makes available to the public?

In the Annual Development Plan, Manderla county has no details on the revenue targets by sources and the breakdown of local revenue to their sources. Also, no information on the breakdown of recurrent and development by departments

In the County Budget Review and Outlook, the county also does not have the information on the ceilings broken down to recurrent and development by departments. Further, no revenue targets for the outer two years by source are provided in the CBROP and the County Fiscal Strategy Paper. The County Budget Implementation Reports do not present the expenditure performance at programme and sub-programme by departments; also, no information on non-financial details is presented by the CQBIR.

Table 1: The Level of Information on Published Budget Documents

Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	71
2. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	67
3. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	50	63
4. Finance Act	Finance Act of 2020	Not Published	60
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	55
6. Annual Development Plan	2020/21	42	36
7. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

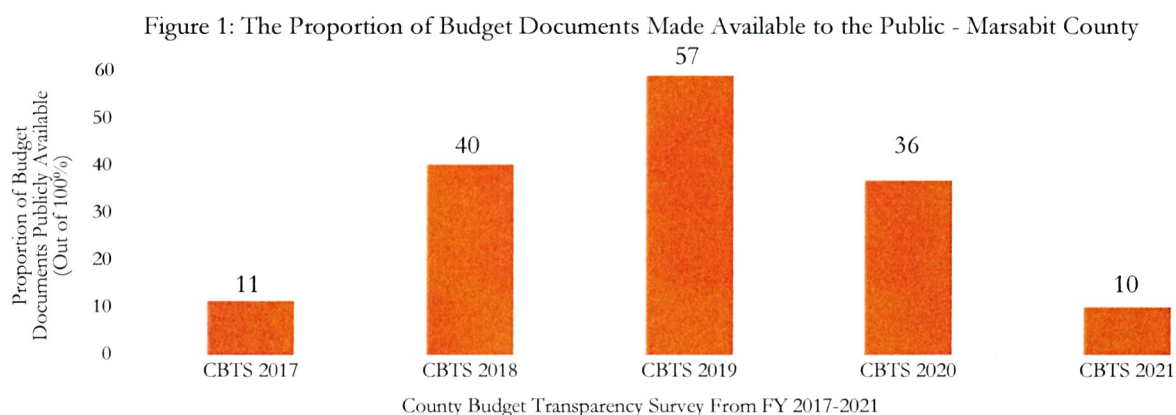
MARSABIT COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Marsabit county published 1 out of 10 key budget documents and has a transparency index of 8/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Marsabit** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Marsabit county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing one out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public- Marsabit County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Marsabit County makes available to the public?

The results show a drop in the level of information provided in the Annual Development Plan for Marsabit in the CBTS 2021 compared to CBTS 2020. Also, no details on the revenue targets by sources and the breakdown of local revenue to their sources. Also, no information on the breakdown of recurrent and development by departments.

Table 1: The Level of Information on Published Budget Documents

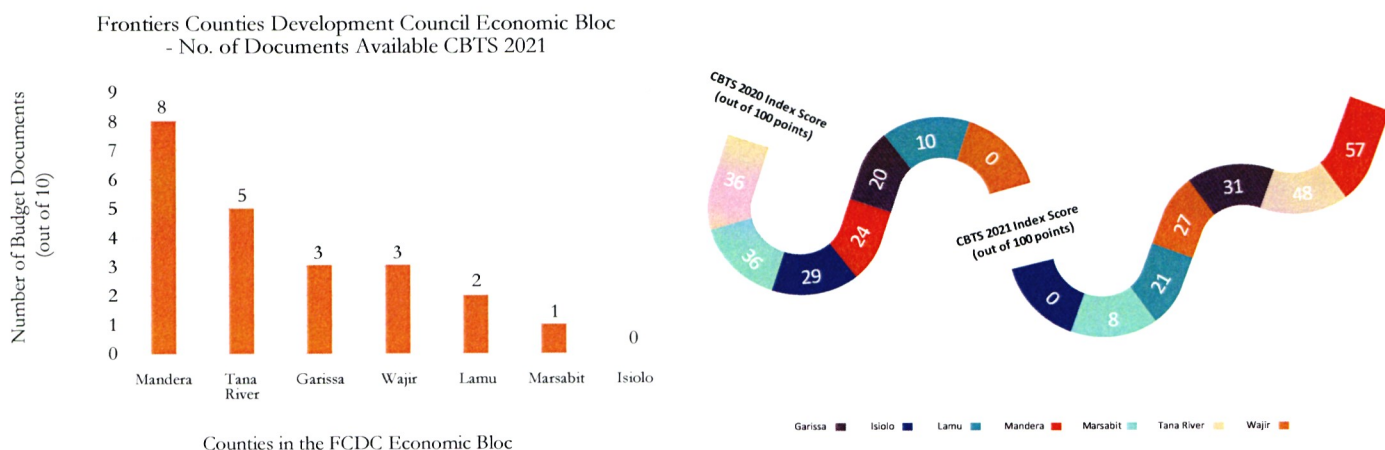
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Annual Development Plan	2020/21	70	52
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	79	Not Published
3. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	40	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The survey only evaluates the level of information on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers and Approved Programme Based Budgets. Marsabit county published one of these three key budget documents but missed the information on public participation that requires the county to have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, on the decisions that those priorities informed or shaped in the budget documents.

How Marsabit County compares with its neighboring counties under the Frontiers Counties Development Council Economic Bloc

Figure 2: Frontiers Counties Development Council Economic Bloc -County Budget Transparency Performance



Marsabit county is among the counties that stopped publishing budget documents to the FCDC bloc.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Marsabit county stopped publishing the County Fiscal Strategy Paper and County Budget Review and Outlook Paper previously published in the CBTS 2020. The county should consistently publish and publicize the budget documents on the timelines required by the law.
2. According to a previous survey, the county should publish the approved Programme Based Budget, which has never been published despite more counties making them publicly available. The county should publish the implementation reports and Finance Act on their website on time.
3. The county should ensure that the Annual Development Plan presents details on the revenue targets by sources and the breakdown of local revenue by their sources. It is recommended that the county details on the breakdown to recurrent and development by departments should also be provided.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component, but Marsabit County was not one of them even upon the call. It published seven more budget documents. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft results, which Marsabit County was not part of them again. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

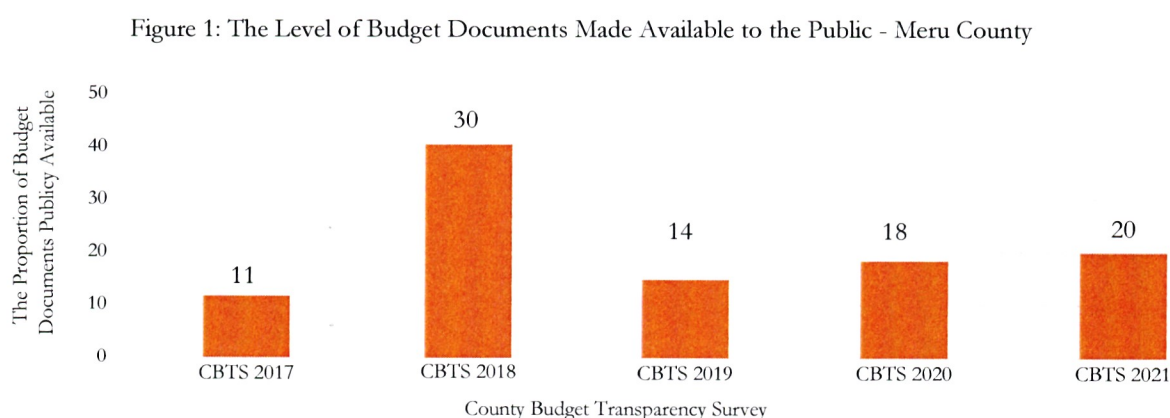
MERU COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Meru county published 2 out of 10 key budget documents and has a transparency index of 14/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Meru County** has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Meru county is one of the 24 counties that recorded an improvement in the proportion of the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by publishing 20% of the budget documents, as shown in Figure 1. The county stopped publishing the County Fiscal Strategy Paper published in the CBTS 2020.

Figure 1: The Level of Budget Documents Made Available to the Public - Meru County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Meru County makes available to the public?

The results show a drop in the level of information provided in the Annual Development for CBTS 2021 compared to CBTS 2020, as in Table 1. In addition, Meru county has no details on the revenue targets by sources and the breakdown of local revenue to their sources. Also, no information on the breakdown of recurrent and development by departments.

Table 1: The Level of Information on Published Budget Documents

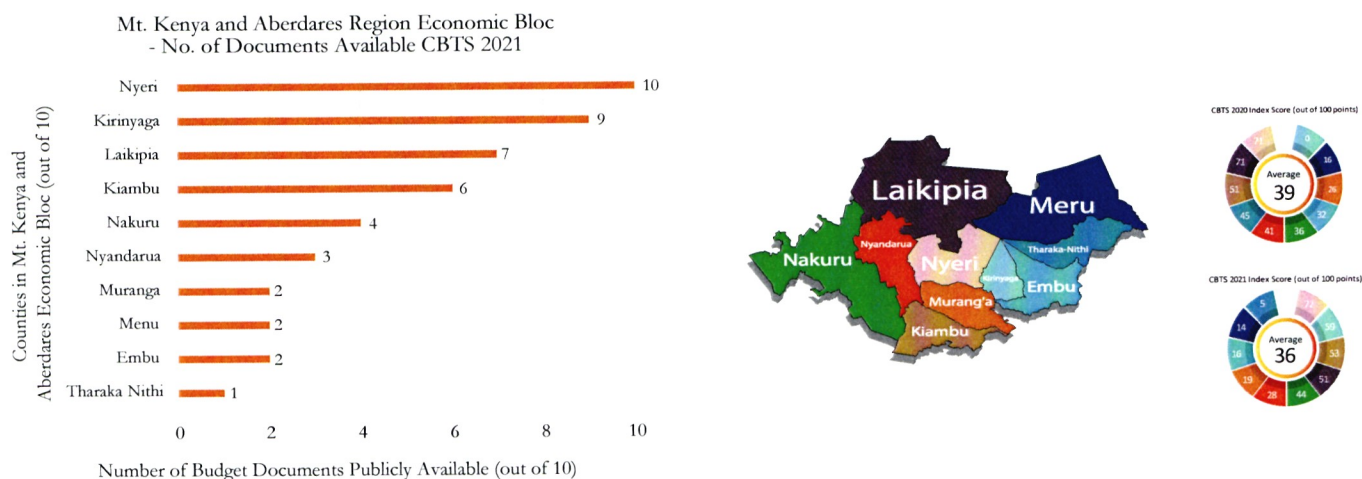
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Annual Development Plan	2020/21	57	45
2. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	Not Published	29
3. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The level of information on public participation was evaluated in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers and Approved Programme Based Budgets. Meru county published two of these three key budget documents but did not give any information on public participation that requires the county to have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, on the decisions that those priorities informed or shaped in the budget documents.

How Meru County compares with its neighboring counties under the Mt. Kenya and Aberdares Region Economic Bloc

Figure 2: Mt. Kenya and Aberdares Region Economic Bloc County Budget Transparency Performance



Meru county is one of the counties that dropped on the level of information it disclosed to the public. Of the counties that published a similar number of budget documents in the Mt. Kenya & Aberdares, Meru county presented the least information compared to Muranga and Embu, with two documents each.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Previous surveys show that Meru county had published the approved Programme Based Budget, not published in the current survey. The county should consistently publish the budget documents on time.
2. According to the previous surveys, Meru county has never published the Citizen Budget during the survey(s) period, which in CBTS 2021 was published by 16 counties. Meru county should also publish their implementation reports and the Finance Act, which they have never published.
3. The county should ensure that budget documents give detailed information on revenue, i.e. targets by sources and individual local revenue sources. Also, details on the breakdown of recurrent and development by departments should be provided.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Meru county was not one of them. But upon the call, they published one more budget document. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, but Meru County did not.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

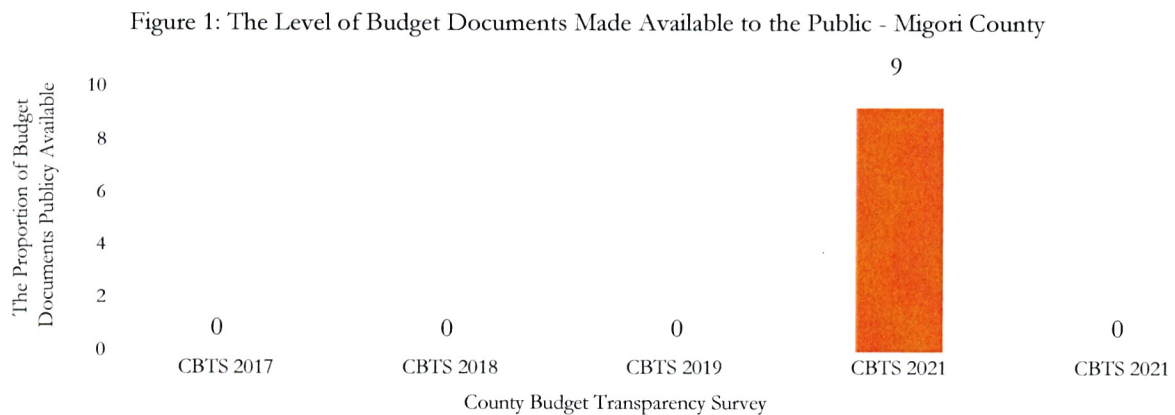
MIGORI COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Migori county published none of the ten key budget documents and has a transparency index of 0/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Migori county is one of the counties that have consistently failed to publish budget documents on its website. The previous survey conducted in 2020 shows that it published 9% of the documents under evaluation, but it published none in the current survey.

Figure 1: The Level of Budget Documents Made Available to the Public - Migori County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Migori County makes available to the public?

Table 1: The Level of Information on Published Budget Documents

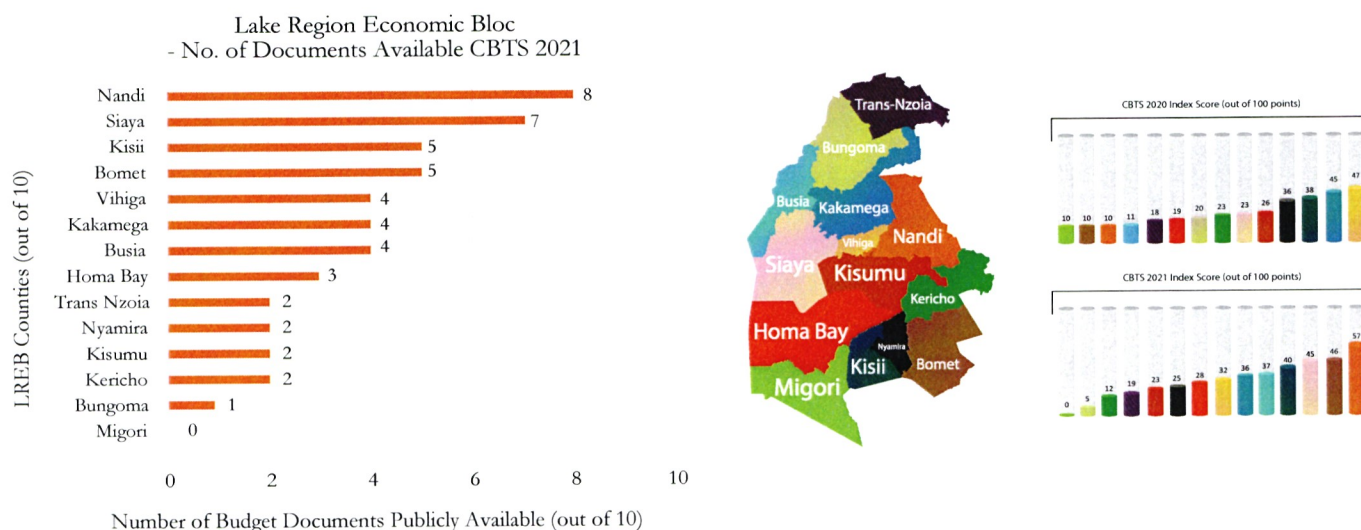
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Annual Development Plan	2020/21	Not Published	Not Published
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
3. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	Not Published	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The information on public participation was evaluated in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Migori published none of the ten budget documents evaluated. Public participation requires within the budget document information on public participation, including the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted—also, information on explanation on what the priorities informed in shaping the final budget documents.

How Migori County compares with its neighboring counties under the Lake Regional Economic Bloc.

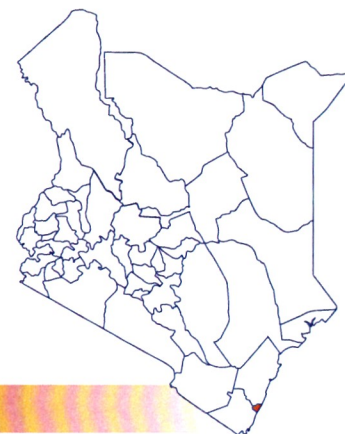
Figure 2: Lake Regional Economic Bloc - County Budget Transparency Performance



Migori County provides the least information compared to other counties in the regional bloc. It is also one of the seven counties that recorded a decline in the Lake Regional Economic Bloc.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Previously conducted surveys show that Migori county has never published the approved Programme-Based Budget. The number of counties publishing it has been growing. Also, Citizens Budget, the implementation reports, which have also been embraced by more counties and made available to the public consistently across the year, were not published by Migori. The County Fiscal Strategy Paper and Annual Development Plans have also seen consistent growth in counties, but Migori county has consistently failed to make them publicly available.
2. The County Budget Transparency Survey evaluates the level of information provided in feedback from the priorities sourced during the public engagement forums in the published budget documents. This is information on priorities that the public provided and how engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
3. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Migori county was not one of them and never published any budget documents upon the call. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, and Migori county was not among them again. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

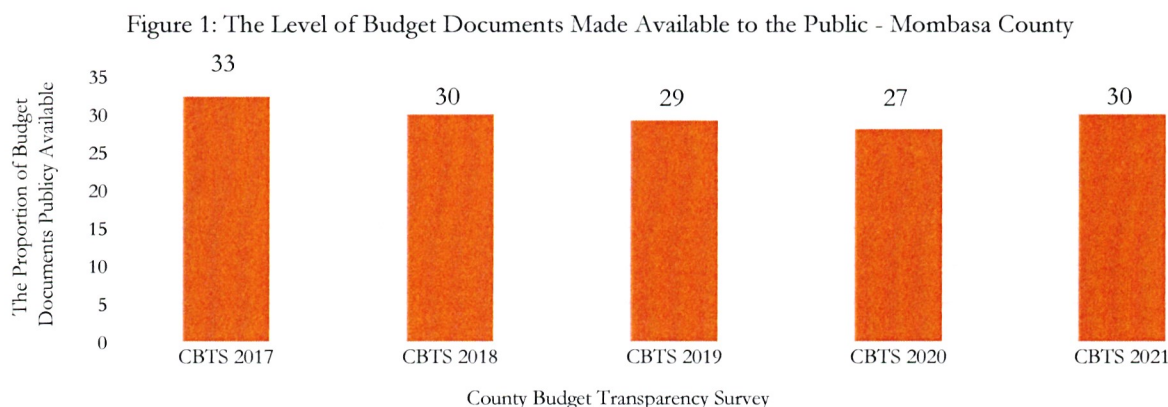
MOMBASA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Mombasa county published 3 out of 10 key budget documents and has a transparency index of 28/100 points in CBTS 2021**

Availability of Budget Documents Over Years

Mombasa county has been steady in the number proportion of the budget documents it makes publicly available, as shown in Figure 1. The county has published about three budget documents online in the last five consecutive surveys. Mombasa county has never published the implementation reports.

Figure 1: The Level of Budget Documents Made Available to the Public - Mombasa County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Mombasa County makes available to the public?

The County Fiscal Strategy Paper published by Mombasa county shows in the CBTS 2021 presented more information than the CFSP published in CBTS 2020. The county has no details on the breakdown of local revenue targets to their own sources in the Annual Development Plan and the Programme Based Budget, no multi-year performance and two outer year projections on revenue by three major sources.

Table 1: The Level of Information on Published Budget Documents

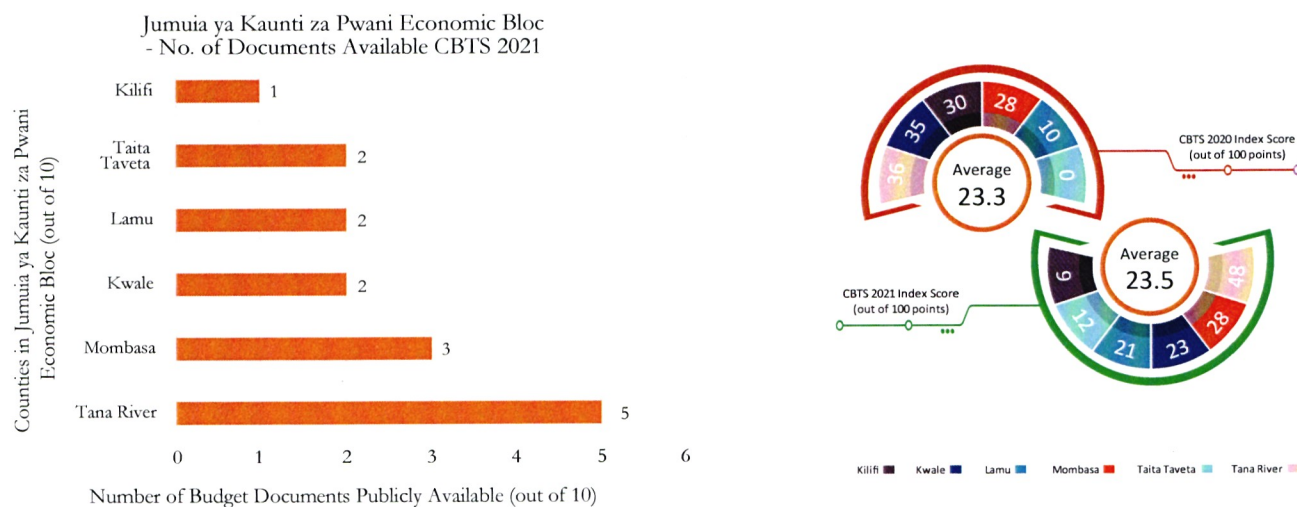
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	56	61
2. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	49
3. Annual Development Plan	2020/21	Not Published	46
4. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	64	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

CBTS 2021 assessed the level of information on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Mombasa had all these three budget documents but did not have any information on public participation that requires the county to have a section in the budget document with information on the public participation. This information entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. And an explanation of what the priorities informed in shaping the final budget documents.

How Mombasa County compares with its neighboring counties under the Jumuiya ya Kaunti za Pwani

Figure 2: Jumuiya ya Kaunti za Pwani - County Budget Transparency Performance



The county stopped publishing the County Budget Review and Outlook Paper in the CBTS 2021, previously published in CBTS 2020.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Mombasa county stopped publishing the County Budget Review and Outlook Paper in CBTS 2021, published in CBTS 2020. The County should consistently publish the budget documents on time.
2. The county has continued failing to publish the implementation reports, even though in the coastal region it is still low, more counties have embraced, and the number has been growing in the past few surveys; the county should publish together with the Citizens Budget and the Finance Act.
3. The county should ensure that budget documents disclose full details on revenue, specifically on the local revenue breakdown in the Annual Development Plan and Programme Based Budget, which also missed the information on multi-year revenue performance and targets for at least two years.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Mombasa county did not. Nor were any more budget documents published. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, and Mombasa county was one of the counties that provided written feedback to IBP Kenya.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

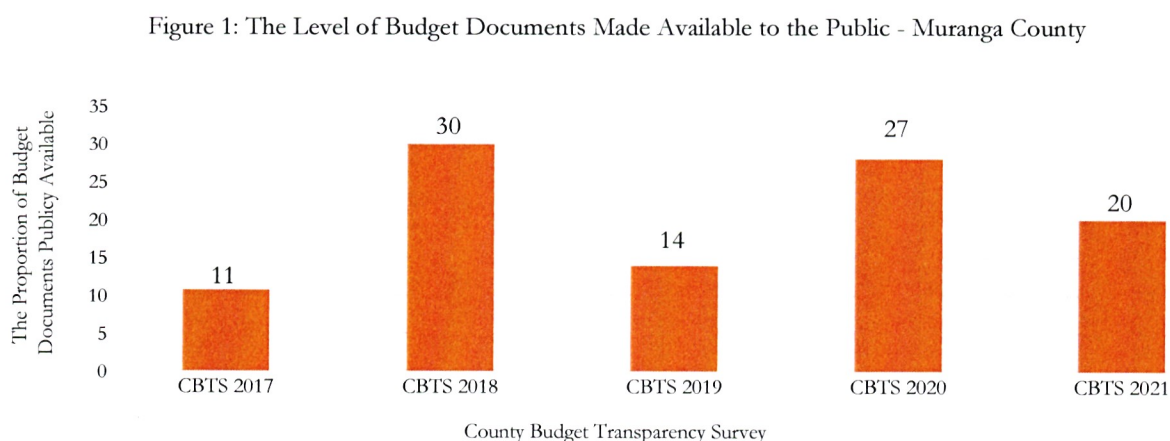
MURANG'A COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Muranga county published 2 out of 10 key budget documents and has a transparency index of 19/100 points in CBTS 2021**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Muranga** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Muranga county is one of the 23 counties that recorded a dropped in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 2 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Level of Budget Documents Made Available to the Public- Muranga County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Muranga County makes available to the public?

Muranga county does not present the revenue information for the coming year by source and the breakdown of local revenue to individual sources in their Annual Development Plan. Also, the county has no detail on the breakdown of expenditure projection for recurrent and development. The CBROP does not have the expenditure information at the Programme and sub-programme level by the department.

Table 1: The Level of Information on Published Budget Documents

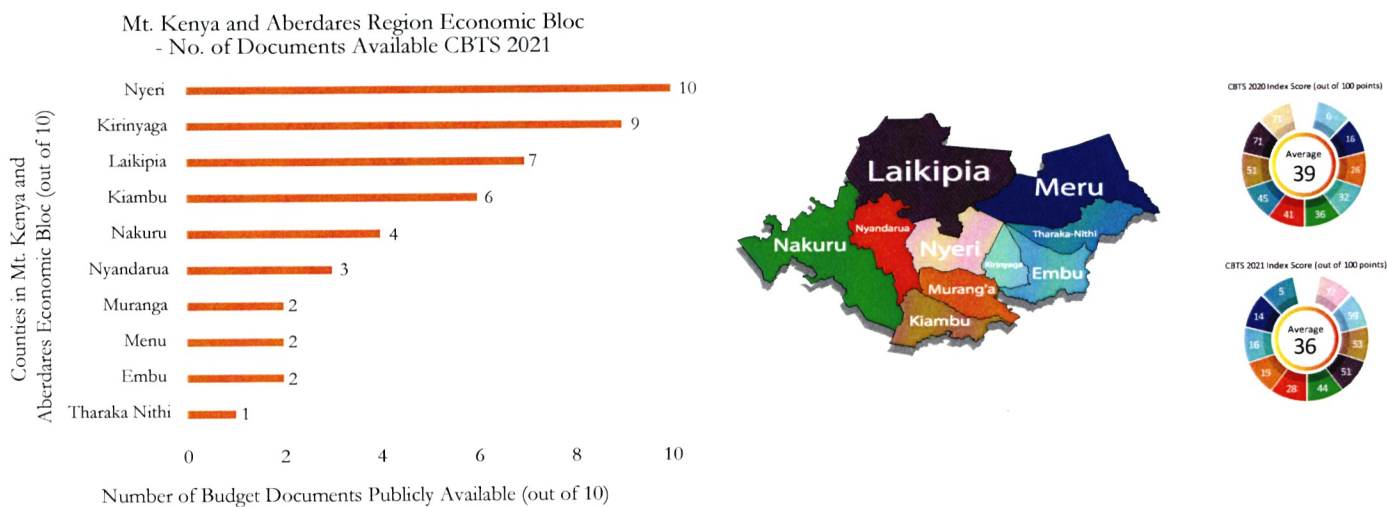
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	75
2. Annual Development Plan	2020/21	37	45
3. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	81	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

The survey evaluates the level of information in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Muranga provided one of the three budget documents, but the county has no section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, no explanation of what the priorities informed in shaping the final budget documents.

How Muranga County compares with its neighboring counties under the Mt. Kenya and Aberdares Economic Bloc.

Figure 2: Mt. Kenya and Aberdares Economic Bloc- County Budget Transparency Performance



Muranga county is among the counties that recorded a drop in their index in the counties within Mt. Kenya and Aberdares Regional Bloc. It stopped publishing the County Fiscal Strategy Paper.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

- In CBTS 2020, Muranga had published CFSP but failed in CBTS 2021; also, previously, the county had published Approved Programme Based budget but did not publish it in the CBTS 2021. These should be made available consistently and on time.
- The county has never published the Citizen Budget, the Quarterly Budget Implementation Reports, Finance Act on their website. These budget documents should be made available to the public and publicized on time.
- The county should present the revenue information for the coming year by source, the breakdown of local revenue to individual sources, and the details on the breakdown of expenditure projection for recurrent and development.
- The County should also give expenditure information at the Programme and sub-programme level by the department on their County Budget Review and Outlook Paper.
- It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county is involving the vulnerable and marginalized underrepresented communities
- More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component Muranga County was not one of them but upon the call. Muranga published two more budget documents. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, and Muranga County was one of them, but the county did not officially write back to IBP Kenya commenting on the accuracy of the draft comprehensiveness survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

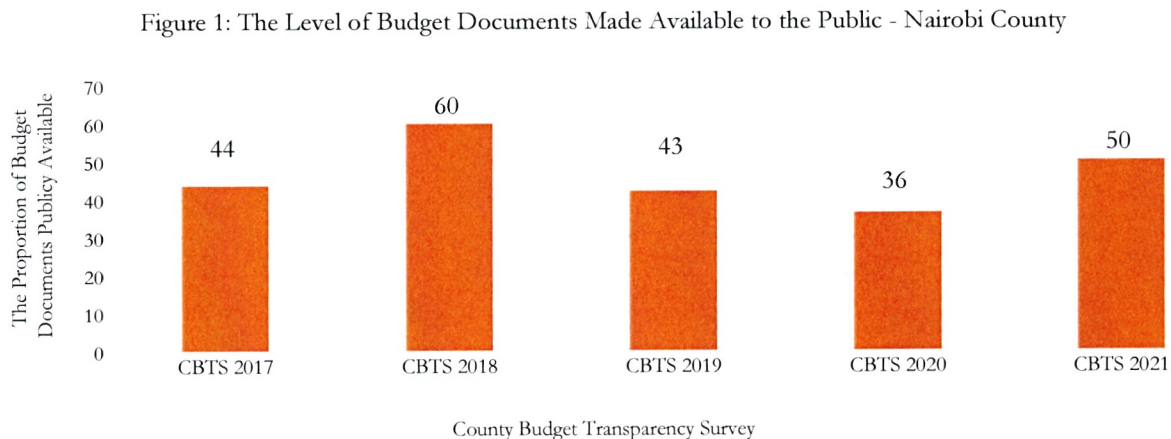
NAIROBI COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Nairobi county published 5 out of 10 key budget documents and has a transparency index of 56/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Nairobi City published more budget documents compared to the previous survey, CBTS 2020. However, it still failed to publish the Citizens Budget and the Finance Act. Additionally, the county published some implementation reports but not consistently across the year, which seven counties did in CBTS 2021.

Figure 1: The Level of Budget Documents Made Available to the Public - Nairobi County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Nairobi County makes available to the public?

In the Annual Development Plan, the county has no information on the budget allocations for the coming year broken down into recurrent and development. Also, some details on the non-financial information at programme and sub-programme are missing. The County Budget Review and Outlook Paper have no expenditure performance at the programme and sub-programme levels. The Approved Programme Based Budget does not give the information on multi-year expenditure performance and projection at the departmental level. Also, no information on capital projects details in the Programme Based Budget published by Nairobi County.

Table 1: The Level of Information on Published Budget Documents

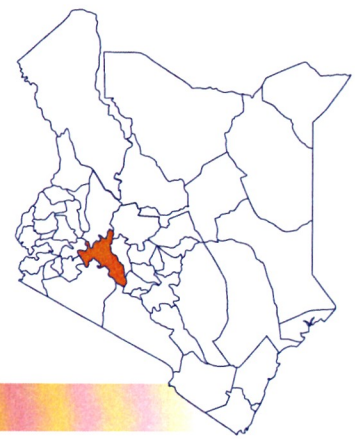
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	91	92
2. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	69	75
3. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	68
4. Annual Development Plan	2020/21	60	64
5. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	52
6. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
7. Finance Act	Finance Act of 2020	Not Published	Not Published

Documentation of public participation

The level of information on public participation was evaluated in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers and Approved Programme Based Budgets, and while Nairobi county had all of these, the county has no section in the budget document with information on public participation. This information entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted—also, no explanation of what the priorities informed in shaping the final budget documents.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Nairobi county has never published the Finance Act on their website. It previously published the Citizens Budget but failed to publish it in the CBTS 2021. The county should publish the budget documents on time.
2. The county should ensure that the Annual Development Plan discloses information on the budget allocations for the coming year, broken down to recurrent and development and the details on the non-financial information at the programme and sub-programme levels.
3. The county should also ensure the Approved Programme Based Budget gives the information on multi-year expenditure performance and projection at the departmental level and the information on capital projects details.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Nairobi county neither utilized the opportunity for discussion nor published more budget documents. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results. Nairobi City was not among the number; they also never officially wrote back to IBP Kenya on the accuracy of the draft comprehensiveness survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

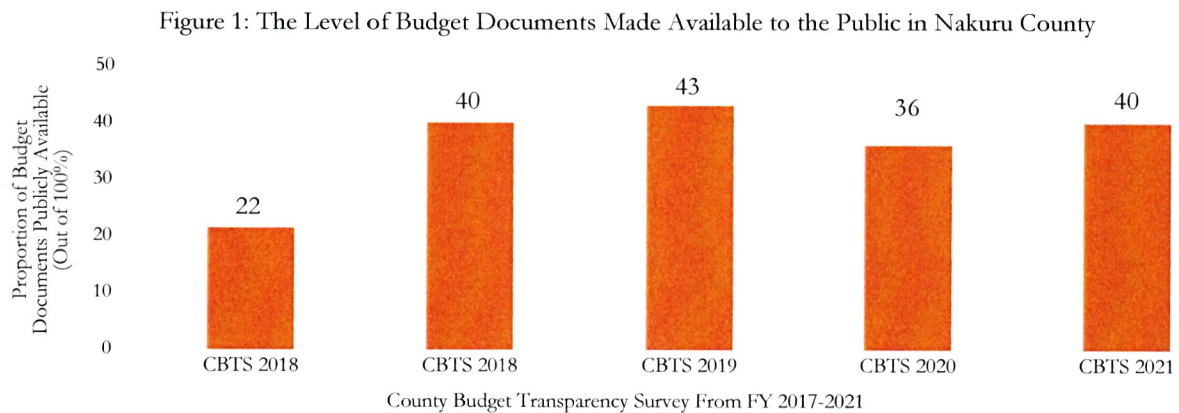
NAKURU COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Nakuru county published 4 out of 10 key budget documents and has a transparency index of 44/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Nakuru County published 4 out of ten budget documents evaluated in the county Budget Transparency Survey 2021. The county failed to publish the Annual Development Plan, which has registered consistent growth since the 2015 Finance Act and the quarterly budget implementation reports, which a number of counties publishing has been growing.

Figure 1: The Level of Budget Documents Made Available to the Public in Nakuru County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Nakuru County makes available to the public?

In the County Fiscal Strategy Paper and the Citizen Budget, the survey finding shows improvements in the level of comprehensiveness score provided by Nakuru county. The County Budget Review and Outlook Paper do not present the expenditure performance information at Programme and sub-programme level. Also, in the Programme Based Budget, the county has no details on revenue and expenditure performance for the past two financial years. In the citizen's Budget, the county has no breakdown of the local revenue to their individual sources for the coming financial year.

Table 1: The Level of Information on Published Budget Documents

Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1.County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	75	93
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	81
3. Citizens Budget	2020/21 - Accompany PBB	50	67
4. Programme-Based Budget	2020/21 - 21 st July 2020	59	56
5. Annual Development Plan	2020/21	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

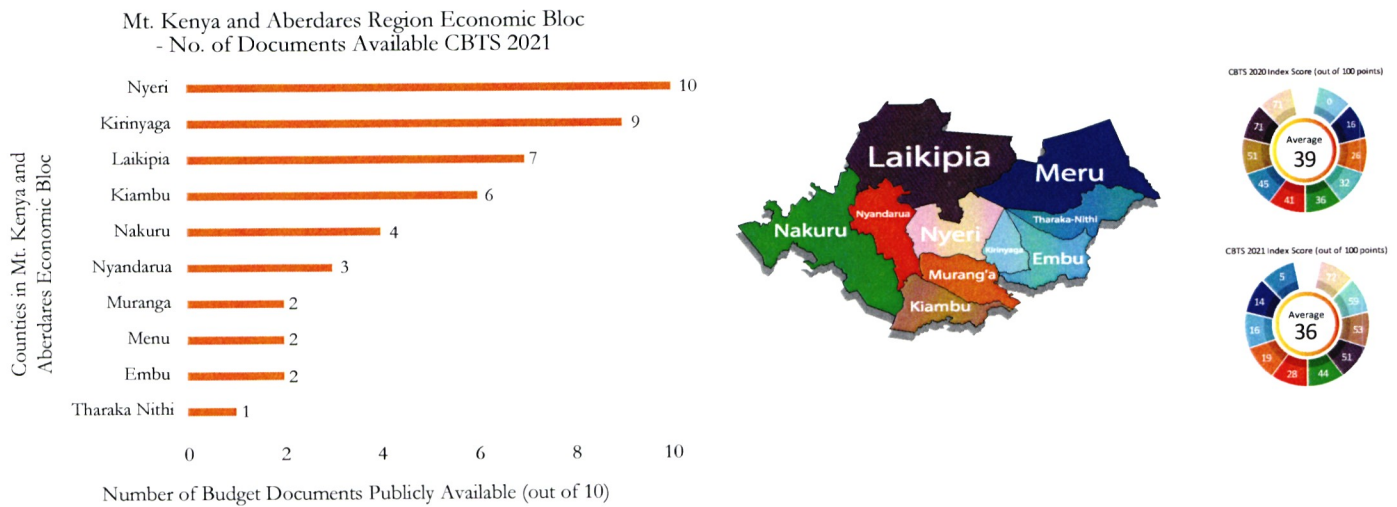
Documentation of public participation

The level of information on public participation was evaluated in three key budget documents: Annual Development Plan, County Fiscal Strategy Paper and Approved Programme Based Budget. Nakuru had two of these and provided 20 out of 100 points of the information that requires the county to have public participation section in the budget document with information on public participation. This entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. And the explanation of what the priorities informed in shaping the final budget documents.

How Nakuru County compares with its neighboring counties under the Mt. Kenya and Aberdares Economic Bloc.

Figure 2: Mt. Kenya and Aberdares Economic Bloc - County Budget Transparency Performance

Nakuru County is among the counties that improved in the CBTS index in the Mt. Kenya and Aberdares Regional Bloc.



The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Nakuru county has never published the implementation reports and the Finance Act. The county should produce these budget documents and publish and publicize these budget documents on time.
2. In the County Budget Review and Outlook Paper, Nakuru county should present the expenditure performance at the programme and sub-programme levels. Also, in the Approved Programme Based Budget, the county should have details on revenue and expenditure performance for the past two financial years.
3. The county should also have the details on the breakdown of the local revenue to their individual sources for the coming financial year in the Citizens Budget.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Nakuru county never utilized the opportunity to discuss how to improve budget transparency, but it published four more budget documents. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, which Nakuru was not among, and the county never wrote back officially to IBP Kenya on the accuracy of the draft comprehensiveness survey results. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

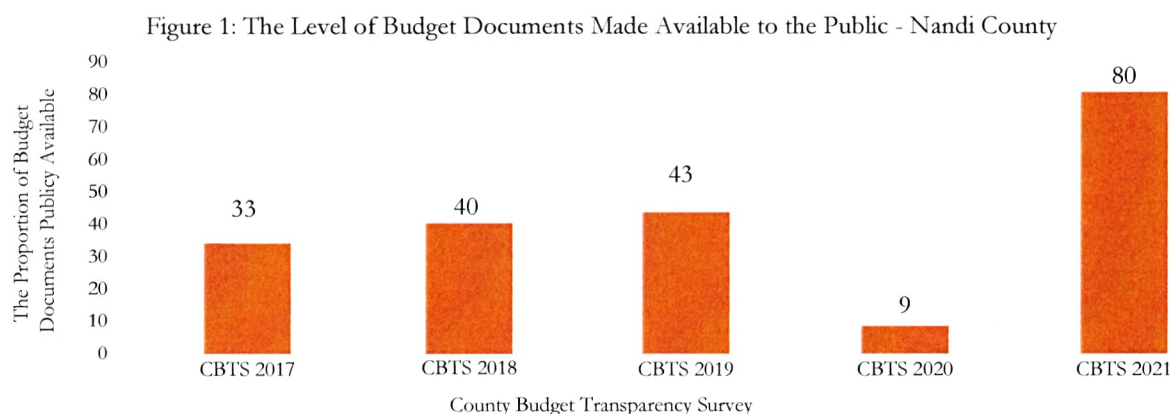
NANDI COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Nandi county published 8 out of 10 key budget documents and has a transparency index of 57/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Nandi County was the county that published eight of ten budget documents. This is the highest number ever published by the County since the first CBTS in 2015. The county published the last two implementation reports required in the financial year.

Figure 1: The Level of Budget Documents Made Available to the Public - Nandi County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Nandi County makes available to the public?

In the Annual Development Plan, Nandi county does not give information on revenue targets by source and the individual breakdown of the local revenue. Also, the county has no expenditure projection at the departmental level broken down to recurrent and development and at the programme and sub-programme levels.

In the County Budget Review and Outlook Paper, the county has no details on the previous year's recurrent and development performance at the departmental and programme and sub-programme levels.

The County Fiscal Strategy Paper does not detail the half-year performance of revenue and expenditure and the coming year. The multi-year expenditure performance and projections are lacking in the Approved Programme Based Budget; there are no details on the capital projects details, and the personnel details are in the PBB and the Quarterly Budget Implementation Report.

Table 1: The Level of Information on Published Budget Documents

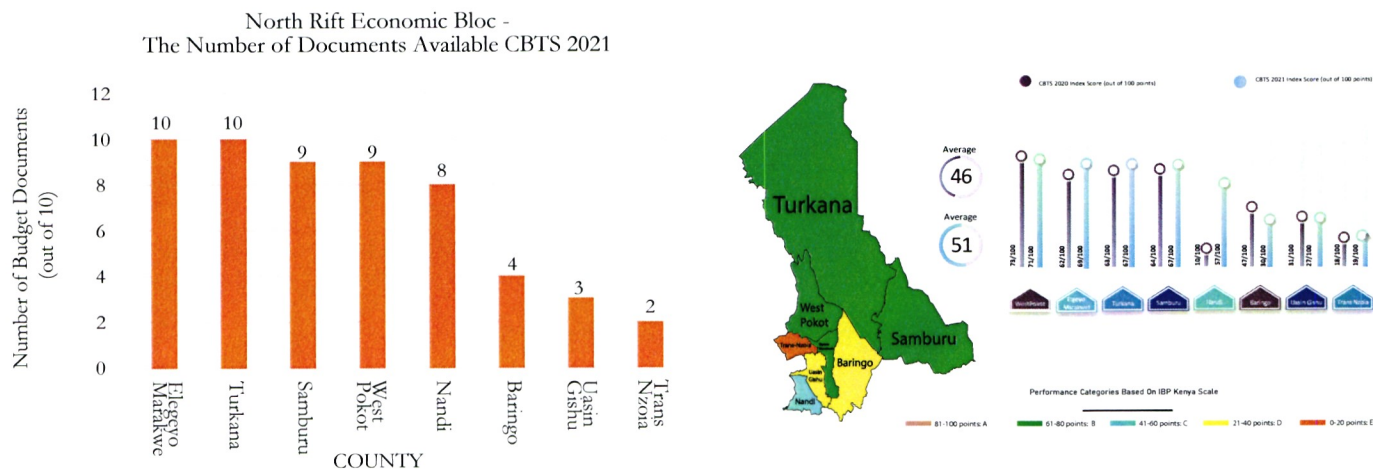
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	61
2. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	58
3. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	48
4. Annual Development Plan	2020/21	Not Published	44
5. Finance Act	Finance Act of 2020	Not Published	40
6. Citizens Budget	2020/21 -Accompany PBB	Not Published	36
7. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	Not Published	32

Documentation of public participation

Information on public participation remains a challenge for all the counties. The survey evaluates three key budget documents: Annual Development Plans, County Fiscal Strategy Papers and Approved Programme Based Budgets. Nandi had all these and provided 14 out of 100 points of the information on the public participation section in the budget document. Information on the public participation entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, an explanation of the priorities informed in shaping the final budget documents.

How Nandi County compares with its neighboring counties under the North Rift Economic Bloc.

Figure 2: North Rift Economic Bloc (NOREB) County Budget Transparency Performance



Nandi county is the most improved county in the North Rift Economic Bloc, from 10 out of 100 to 57 out of 100 points in CBTS 2020 and 2021.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Nandi county should publish the 3rd and 4th Quarter Implementation Reports missing on their websites. It is recommended that the county consistently make the budget documents publicly available on time.
2. The county should present the information revenue targets by source and the individual breakdown of the local revenue. The details on the previous year's performance of recurrent and development at the departmental level and the programme and sub-programme level should be provided in the budget documents.
3. Nandi County should present the multi-year expenditure performance and projections in their approved Programme Based Budget. The capital projects and the personnel details should be given in the Programme Based Budget and the Quarterly Budget Implementation Report.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county is involving the vulnerable and marginalized underrepresented communities
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Nandi county utilized the opportunity and provided input and published eight more budget documents online. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, and Nandi county was one of them. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

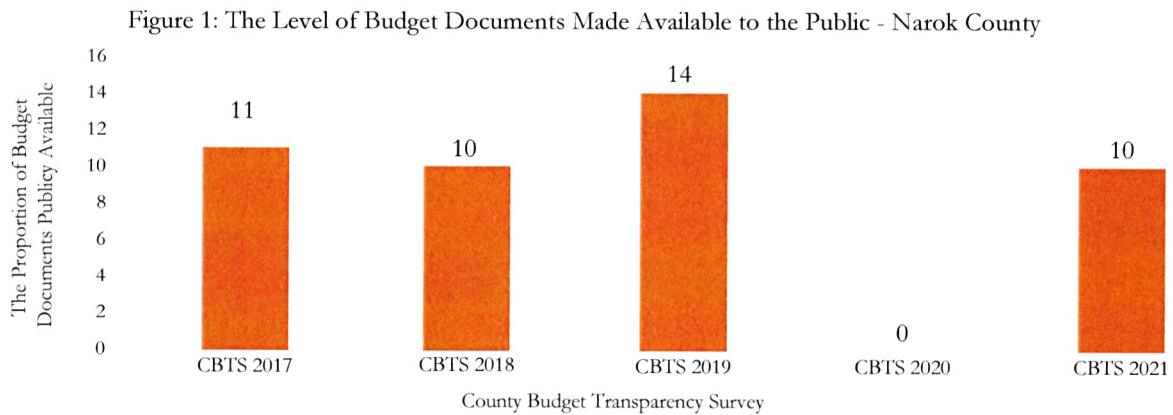
NAROK COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Narok county published 1 out of 10 key budget documents and has a transparency index of 12/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

There was an improvement in Narok county's number of budget documents it makes to the public from zero to one budget document in CBTS 2021 which. The overall number of budget documents improved from 40% in CBTS 2020 to 42% across all the counties.

Figure 1: The Level of Budget Documents Made Available to the Public- Narok County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Narok County makes available to the public?

Narok County published one budget document that was evaluated comprehensively. The CBROP does not have the information on the previous year's expenditure performance at the programme and sub-programme levels. Also, the Narok's County Budget Review and Outlook Paper do not detail how the county complies with the fiscal responsibility principles.

Table 1: The Level of Information on Published Budget Documents

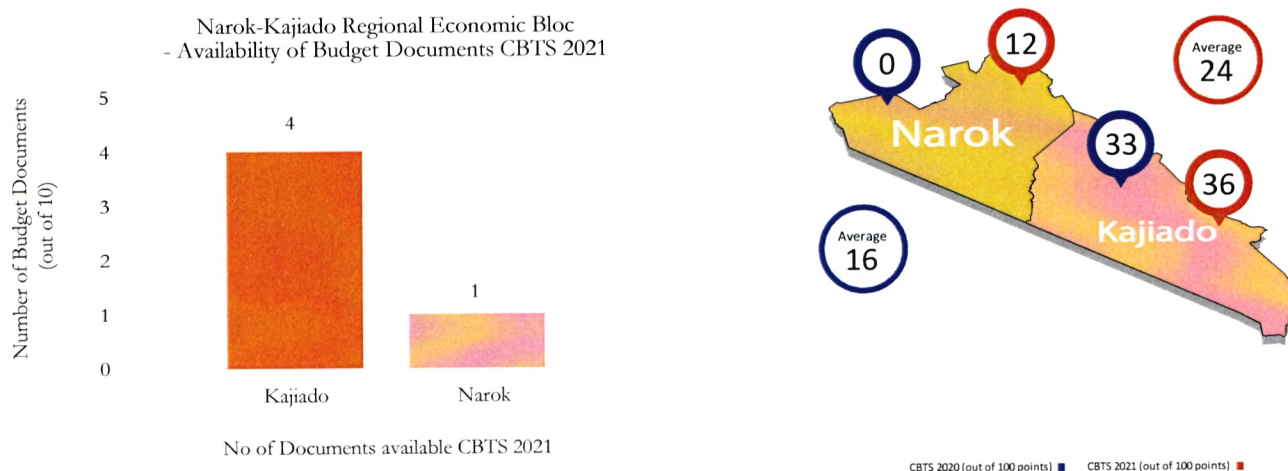
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	78
2. Annual Development Plan	2020/21	Not Published	Not Published
3. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	Not Published	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The CBTS evaluates the level of information on public participation provided in three key budget documents: Annual Development Plans, County Fiscal Strategy Paper and Approved Programme Based Budgets. This requires the county to have a section in the budget document with information on public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. It also requires an explanation of the priorities in shaping the final budget documents.

How Narok County compares with its neighboring counties under the Narok-Kajiado Economic Bloc.

Figure 2: Narok-Kajiado County Budget Transparency Performance



Narok published only one key budget document, an improvement from the County Budget Transparency Survey 2020.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. According to the previous surveys, Narok county has never published the Citizen Budget during the survey(s) period, which in CBTS 2021 was published by 16 Counties. Narok had previously published another budget document, the Approved Programme Budget, but it stopped publishing in the CBTS 2021. The county has never published the Quarterly Budget Implementation Reports, which a number of counties have consistently provided on their websites across the financial year. Annual Development Plans and County Fiscal Strategy Papers have been growing in counties, but Narok county has consistently failed to publish. The county should ensure these budget documents are published and publicized on time.
2. Narok county should ensure their County Budget Review and Outlook Paper have the information on the previous year's expenditure performance at programme and sub-programme level information on responsible fiscal compliance on the previously implemented financial year.
3. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
4. More counties responded to the CBTS 2021 draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component, and Narok County did not utilize the opportunity to provide feedback. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, including Narok, but never wrote back officially to IBP Kenya on the accuracy of the draft comprehensiveness survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

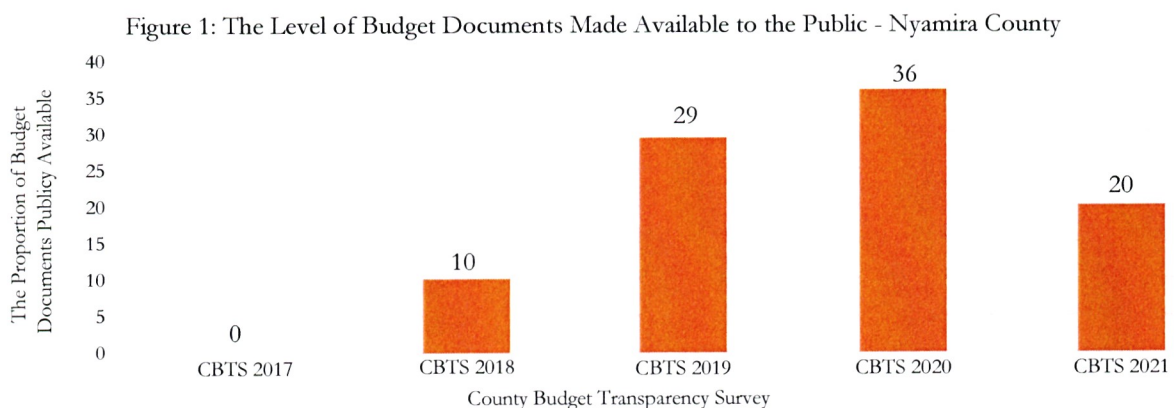
NYAMIRA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Nyamira county published 2 out of 10 key budget documents and has a transparency index of 25/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Nyamira** county has been inconsistent even as the overall number of documents published across all 47 counties went up from 40% in CBTS 2020 to 42% in CBTS 2021. Nyamira county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 2 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Level of Budget Documents Made Available to the Public - Nyamira County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Nyamira County makes available to the public?

Nyamira County stopped publishing their Annual Development Plan, which had previously been published in CBTS 2020. The survey also shows that the two budget documents comprehensively evaluated improved the level of information provided in Table 1. Nyamira County has no details on the fiscal responsibilities on their County Budget Review and Outlook Paper.

Table 1: The Level of Information on Published Budget Documents

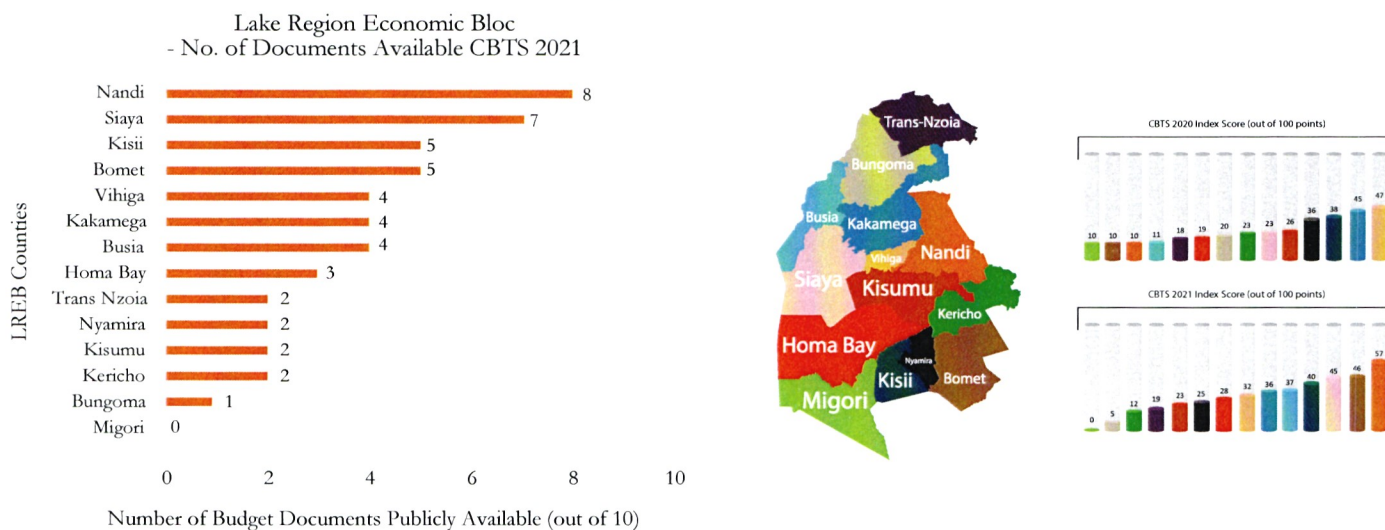
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	79	92
2. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	72	81
3. Annual Development Plan	2020/21	25	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The survey only evaluates the level of information provided on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Nyamira had only one of these but did not have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, no explanation of what the priorities informed in shaping the final budget documents.

How Nyamira County compares with its neighboring counties under the Lake Region Economic Bloc

Figure 2: Lake Region Economic Bloc- County Budget Transparency Performance



Nyamira County is among the counties that recorded a drop in their budget transparency score in CBTS 2021 compared to CBTS 2020.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. According to the previous surveys, Nyamira county had published the Citizen Budget, which in CBTS 2021 was published by 16 counties. Also, the county had previously published an approved Programme Based Budget, and the number of counties publishing has improved from 11 in CBTS 2020 to 27 in the CBTS 2021. In CBTS 2021, the county stopped publishing Annual Development Plan, which they had published in CBTS 2020. The county should publish and publicize these budget documents on time.
2. The County needs to publish the county Quarterly Budget Implementation Reports and the Finance Act, which it has never published according to previously conducted CBTS from 2016-to 2021.
3. The County should ensure that details on the fiscal responsibilities on their County Budget Review and Outlook Paper are provided.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county is involving the vulnerable and marginalized underrepresented communities
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Nyamira county never utilized the opportunity to provide feedback. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, but Nyamira never commented on the accuracy of the draft comprehensiveness survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

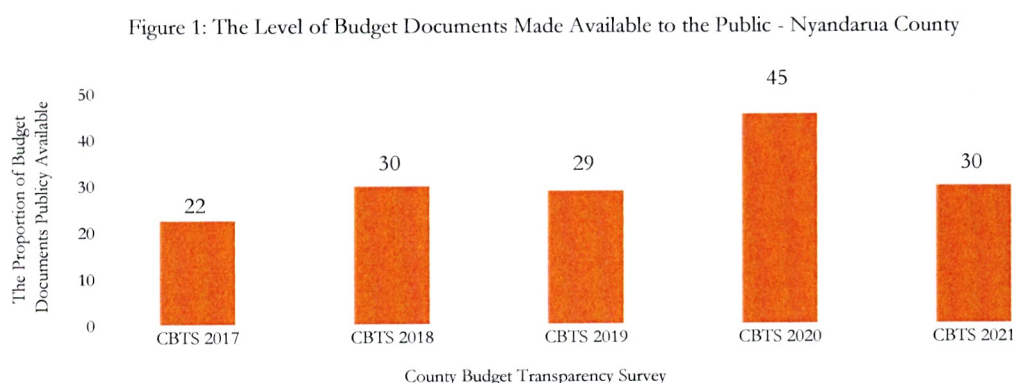
NYANDARUA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Nyandarua county published 3 out of 10 key budget documents and has a transparency index of 28/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Even though Nyandarua county published other budget documents that it had not published in the CBTS 2020, the county stopped publishing the Annual Development Plan and Citizens Budget previously published in CBST 2020. Nyandarua county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020, only publishing 3 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Level of Budget Documents Made Available to the Public - Nyandarua County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Nyandarua County makes available to the public?

In the County Budget Review and Outlook Paper, the county does not provide the previous year's performance of individual local revenue sources and lacks the revenue projects for two outer year projections. More importantly, the county misses most information on revenue in their approved Programme Based Budget.

The County Fiscal Strategy Paper does not provide the information on the ceiling breakdown to the recurrent and development by their departments. Also, the expenditure information at the programme and sub-programme levels is not provided in the CBROP. The Information on multi-year performance and projection on expenditure and capital projects is not provided in the approved programme-based budget.

Table 1: The Level of Information on Published Budget Documents

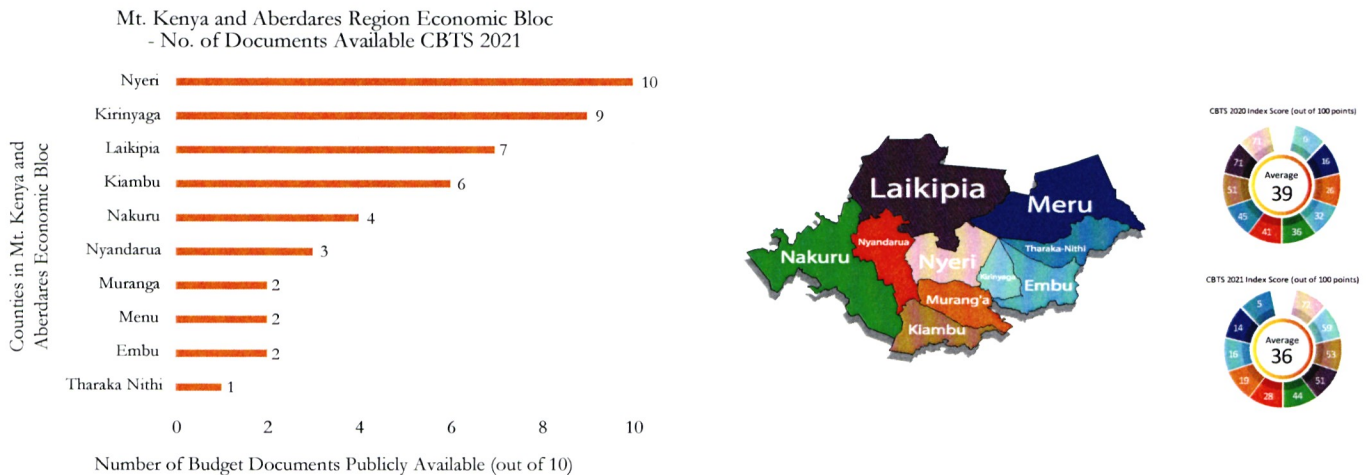
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	57	71
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	65	49
3. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	40
4. Citizens Budget	2020/21 - Accompany PBB	60	Not Published
5. Annual Development Plan	2020/21	50	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

Information on public participation was evaluated in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Nyandarua had two of these but did not have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, no explanation of what the priorities informed in shaping the final budget documents.

How Nyandarua County compares with its neighboring counties under the Mt. Kenya and Aberdares Regional Bloc.

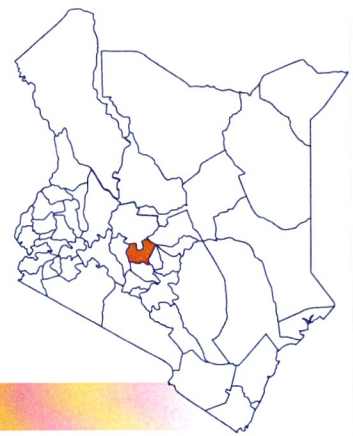
Figure 2: Mt. Kenya and Aberdares Regional Bloc - County Budget Transparency Performance



Nyandarua county is one of the counties that dropped in the CBTS index 2021 compared to CBTS 2020. It stopped publishing the Citizens Budget and the Annual Development Plan.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

- Nyandarua should publish budget documents consistently, and the county stopped publishing the Annual Development Plan, which has recorded growth in the number of counties publishing since the first survey in 2015 and should also consistently publish the Citizens Budget.
- The county has never published the quarterly budget implementation reports and the Finance Act. The county should publish and publicize these budget documents on time.
- Nyandarua county should ensure the budget documents it makes available to the public have all the required details, and for example, the CFSP should break down recurrent and development ceilings by departments. Also, the information on revenue should be comprehensively provided with their breakdowns, including the local revenue in the CFSP, CBROP and approved Programme Based Budget, which should have information on capital projects, i.e. location, approved costs, status and timelines.
- It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county is involving the vulnerable and marginalized underrepresented communities
- More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Nyandarua never utilized the opportunity to provide feedback. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, which Nyandarua did but never officially wrote back to IBP Kenya commenting on the accuracy of the draft comprehensiveness survey results. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

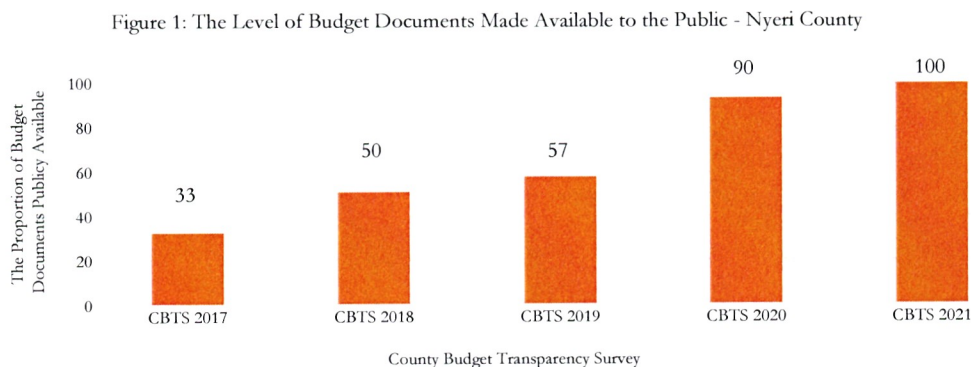
NYERI COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Nyeri county published all the ten key budget documents and has a transparency index of 72/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by Nyeri county has shown consistent growth in the number of budget documents it makes to the public, as provided in Figure 1.

Figure 1: The Level of Budget Documents Made Available to the Public - Nyeri County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Nyeri County makes available to the public?

As shown in the table, Nyeri County comprehensiveness scores show a mix where the scores in some budget documents dropped while in others, there were improvements. For example, The CBROP score improved from 68 to 88 out of 100 points. On the other hand, the level of information on implementation reports dropped from 89 to 64 out of 100 points.

In the Annual Development Plan, the county has not presented the information on revenue targets by their sources and the breakdown of the Own Source Revenue. The county has also not given the expenditure targets classified as recurrent and development by their departments. The Annual Development Plan misses the expenditure targets at the programme and sub-programme levels. Also, most information on revenue is missing in the Approved Programme Based Budget. There is also no information on the breakdown of the recurrent budget for personnel emoluments and operations and maintenance.

In the County Budget Review and Outlook Paper, the county has not presented the expenditure performance across the departments at the programme and sub-programme levels. The County presents the information on capital projects in the Quarterly Budget Implementation Report but does not give the information on the Programme Based Budget.

Table 1: The Level of Information on Published Budget Documents

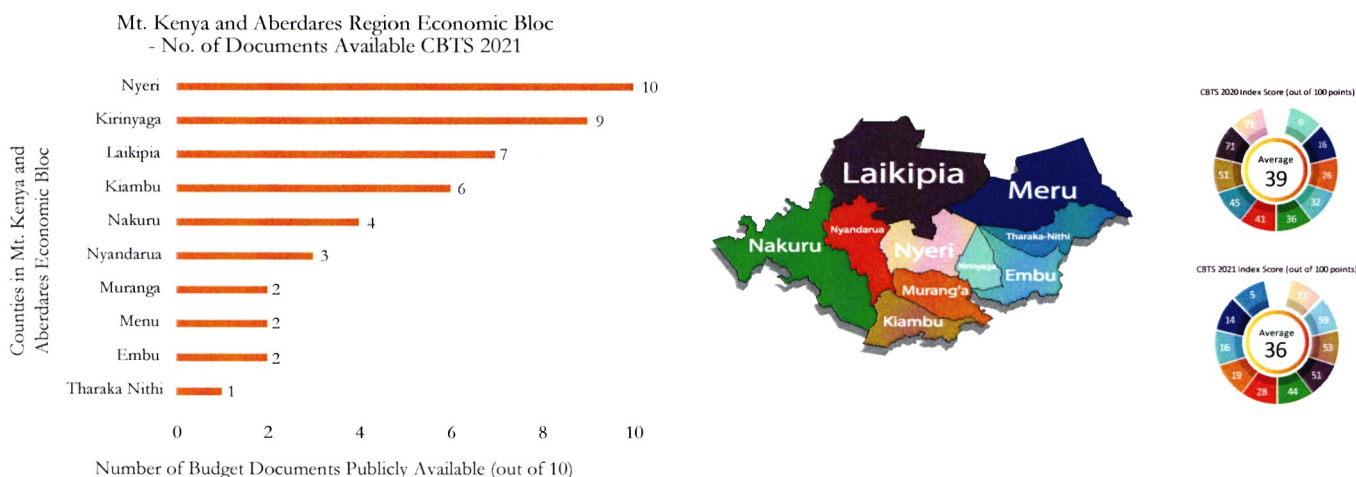
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	68	88
2. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	75	88
3. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	89	64
4. Finance Act	Finance Act of 2020	60	60
5. Citizens Budget	2020/21 -Accompany PBB	67	40
6. Programme-Based Budget	2020/21 -21 st July 2020	46	40
7. Annual Development Plan	2020/21	37	39

Documentation of public participation

The CBTS evaluates the level of information on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Nyeri published all these and provided 25 out of 100 points of the information on public participation that requires a section in the budget document with information on public participation. This information entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. In addition, an explanation of what the priorities informed in shaping the final budget documents.

How Nyeri County compares with its neighboring counties under the Mt. Kenya and Aberdares Regional Bloc.

Figure 2: Mt. Kenya and Aberdares Regional Bloc- County Budget Transparency Performance



Nyeri county is one of the counties that published all the ten key budget documents evaluated in the CBTS 2021 and recorded an improvement in the index score from 71 to 72 out of 100 points.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Nyeri County should provide complete information on revenue in their Annual Development Plan and the approved Programme Based Budget, for example, revenue targets by their sources and the breakdown of the Own Source Revenue to individual streams.
2. The Annual Development should give the information on expenditure targets classified as recurrent and development by departments and expenditure targets at a programme and sub-programme levels.
3. Information on capital projects should be provided in the approved Programme Based Budget.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Nyeri county did not officially respond but published four more budget documents. In the second component of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, and Nyeri county provided feedback commenting on the accuracy of the results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

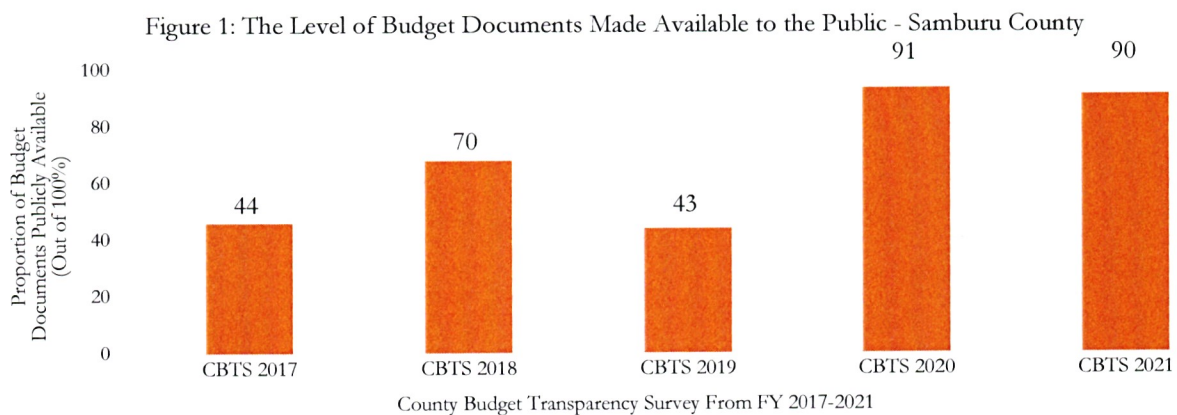
SAMBURU COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Samburu county published 9 out of 10 key budget documents and has a transparency index of 67/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two County Budget Transparency Surveys conducted by IBP Kenya, Samburu County has been one of the counties that provide most of their budget documents publicly available. However, it missed publishing the 4th Quarter Implementation Report.

Figure 1: The Level of Budget Documents Made Available to the Public - Samburu County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Samburu County makes available to the public?

Samburu county's Annual Development Plan improves from 15 to 55 out of 100 points in CBTS 2020 and CBTS 2021, respectively. The Annual Development Plan does not present the information on the breakdown of the coming year's budget for recurrent and development, no details on non-financial information and further lacks capital projects details.

The County Budget Review and Outlook Paper have not presented the expenditure performance at programme and sub-programme levels by departments. The information is fiscal responsibilities on how the county complied has not been provided. The County Fiscal Strategy Paper has no breakdown of recurrent and development of the budget ceilings.

The non-financial information details are missing in the quarterly budget implementation report. It is also important to mention that the county has not presented their information on personnel details and capital projects in the approved Programme Based Budget.

Table 1: The Level of Information on Published Budget Documents -Samburu County

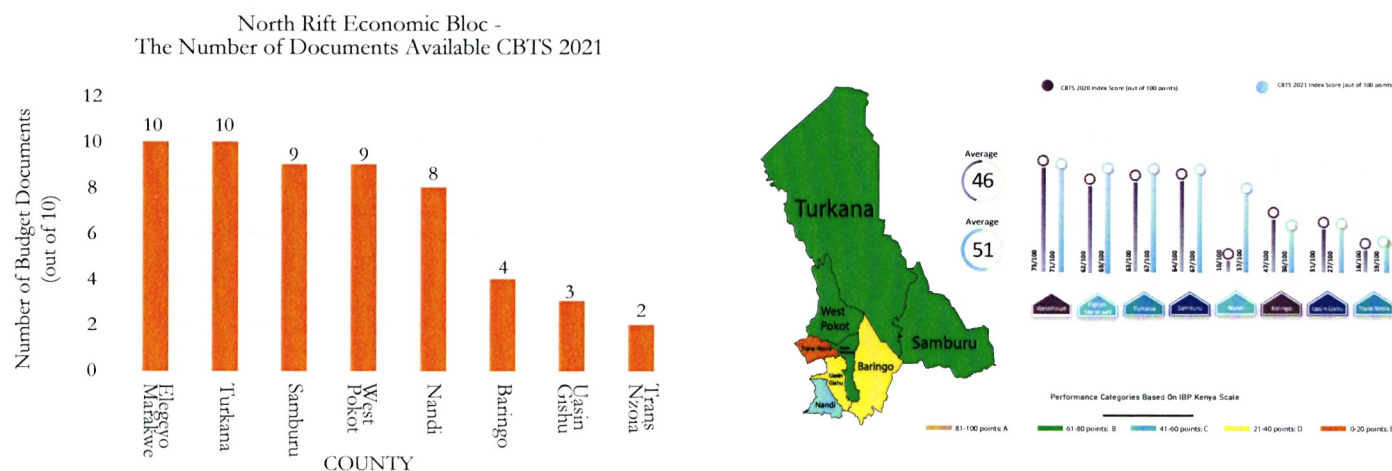
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	58	71
2. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	67	67
3. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	64	63
4. Annual Development Plan	2020/21	15	55
5. Programme-Based Budget	2020/21 - 21 st July 2020	46	48
6. Citizens Budget	2020/21 - Accompany PBB	45	45
7. Finance Act	Finance Act of 2020	60	40

Documentation of public participation

The CBTS evaluates the level of public participation information in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Samburu published all three budget documents but provided no information on public participation and no section in the budget document with information on public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, no explanation of what the priorities informed in shaping the final budget documents.

How Samburu County compares with its neighboring counties under the North Rift Economic Bloc.

Figure 2: North Rift Economic Bloc (NOREB) County Budget Transparency Performance



Samburu county is one of the counties that improved their transparency score in the NOREB even though the county has never published the 4th Quarter Implementation Report, which two counties, Turkana and Elgeyo Marakwet, published.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

- Samburu county failed to publish the 4th Quarter Implementation Report in CBTS 2020 and 2021. It is recommended that the county makes it publicly available on time.
- Samburu county should give the non-financial details in their County Quarterly Budget Implementation report. The information on personnel details should always be presented in the Programme Based Budget.
- The information on capital projects should be provided in the Programme Based Budget and the Annual Development Plan.
- It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
- More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component, and Siaya county provided feedback and made five more budget documents publicly available. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, but Siaya county never provided feedback on the accuracy of the results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

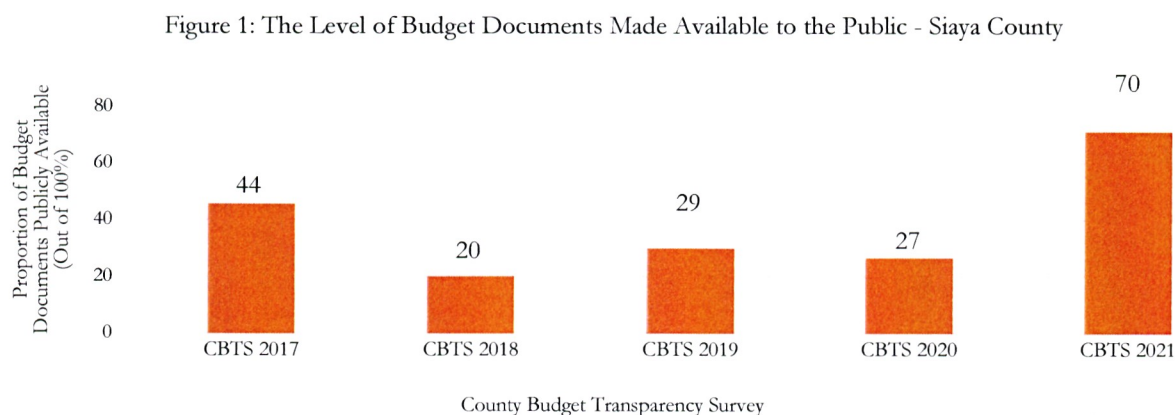
SIAYA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Siaya county published 7 out of 10 key budget documents and has a transparency index of 45/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Siaya County is one of the counties that recorded an improvement in the County Budget Transparency Survey 2021 compared to the CBST 2020. It published seven budget documents. The survey also shows that the county stopped publishing the County Budget Review and Outlook Paper previously published in the CBTS 2020.

Figure 1: The Level of Budget Documents Made Available to the Public - Siaya County



Source: CBTS 2017-2021, IBP Kenya

How comprehensive is the content of the key budget documents that Siaya County makes available to the public?

The county failed to provide information on revenue targets by sources and the breakdown of local revenue in their Annual Development Plan. In addition, Siaya does not have the multi-year revenue performance and two outer year projections on revenue, personnel details by the department, and how the priorities are linked to the development plan in the Programme Based Budget. The Quarterly Budget Implementation Report lacks non-financial performance information, information on capital projects details and narrative information on the challenges and ways to address the challenges in revenue and expenditure.

Table 1: The Level of Information on Published Budget Documents

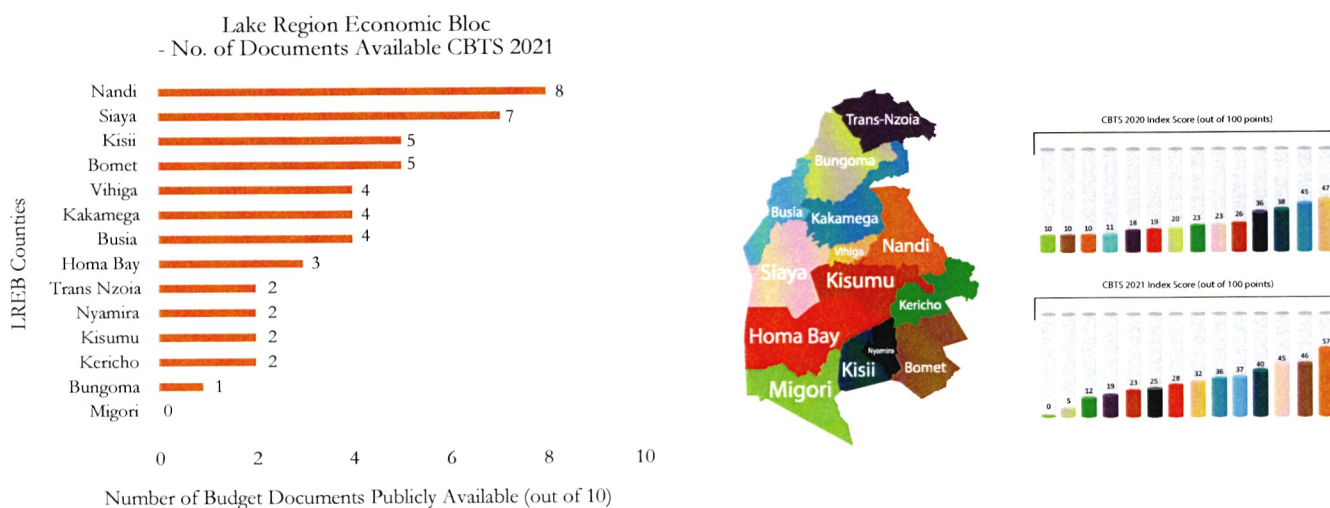
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	67
2. Finance Act	Finance Act of 2020	Not Published	60
3. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	56
4. Annual Development Plan	2020/21	47	55
5. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
6. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	40	Not Published
7. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge for all the counties. The survey only evaluates three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Siaya had two of these but had no information on public participation and no section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, no explanation of what the priorities informed in shaping the final budget documents.

How Siaya County compares with its neighboring counties under the Lake Regional Economic Bloc.

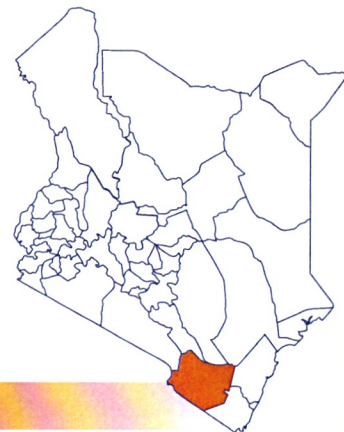
Figure 2: Lake Regional Economic Bloc- County Budget Transparency Performance



Siaya county is one of the counties that improved in the number of budget documents and the index score in the Lake Regional Bloc.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the County.

1. Siaya county stopped publishing the County Budget Review and Outlook Paper previously published in the CBTS 2020. It is recommended that the county consistently make the budget documents publicly available on time.
2. The county should ensure that budget documents, especially the implementation report, present the non-financial performance at the programme and sub-programme in all departments. Also, the county should have the full details required for the information on capital projects. For example, the county has blank spaces in some of its tables with projects in the implementation report.
3. The county should also have information on revenue and their breakdown in the Annual Development Plan and multi-year performance and projection in the Approved Programme Based Budget.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Siaya county provided feedback and made five more budget documents publicly available. In the second component of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, but Siaya County never provided feedback on the accuracy of the results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

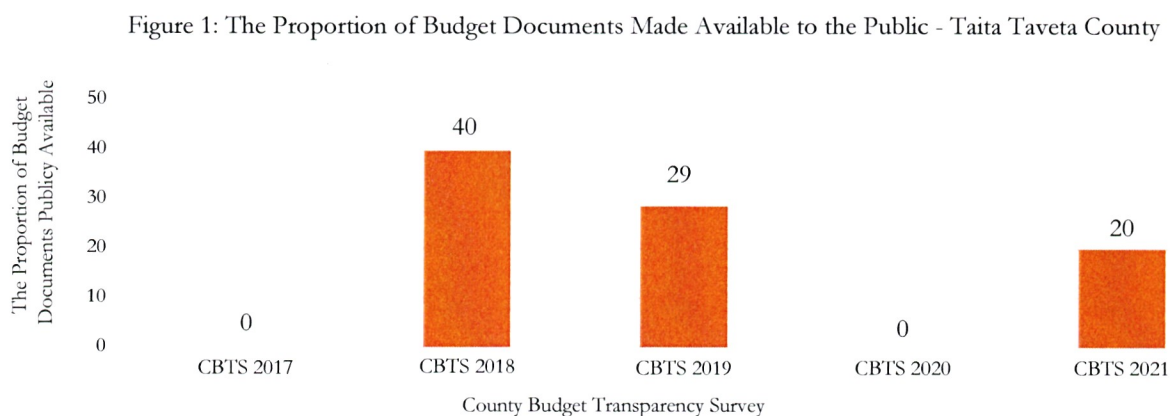
TAITA TAVETA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Taita Taveta county published 2 out of 10 key budget documents and has a transparency index of 12/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Taita Taveta published two key budget documents in the County Budget transparency Survey 2021, an improvement from the previous survey when the county had published none of the budget documents evaluated.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Taita Taveta County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Taita Taveta County makes available to the public?

The county has no details on the fiscal responsibility principles in their County Fiscal Strategy Paper. Also, no information on revenue projection for the outer two years.

Table 1: The Level of Information on Published Budget Documents

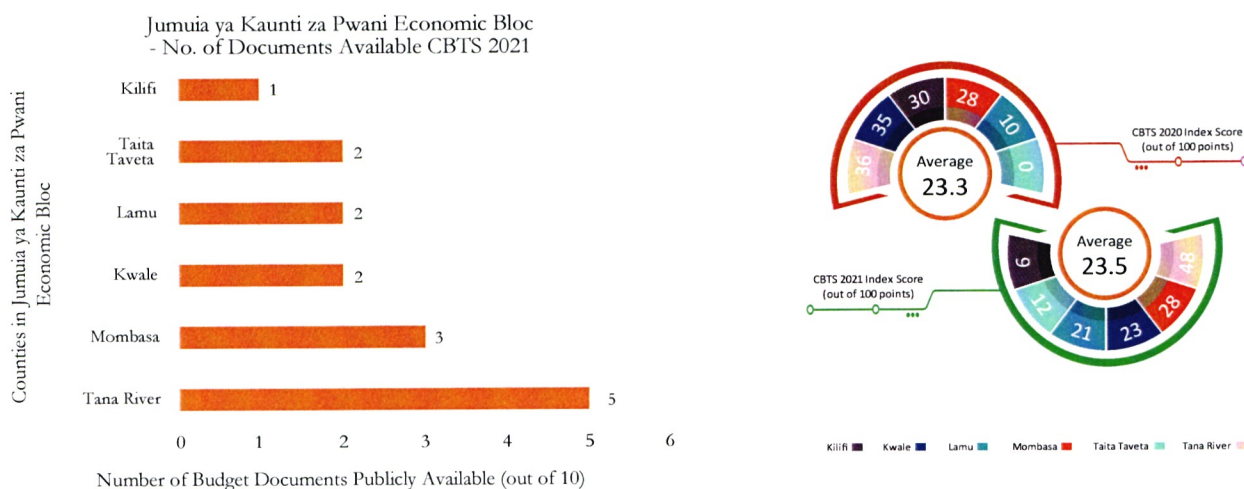
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Finance Act	Finance Act of 2020	Not Published	40
2. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	Not Published	35
3. Annual Development Plan	2020/21	Not Published	Not Published
3. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The CBTS 2021 evaluated the level of information on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Taita Taveta had only one of these but did not have a section in the budget documents with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, no explanation of what the priorities informed in shaping the final budget documents.

How Taita Taveta County compares with its neighboring counties under the Jumuiya ya Kaunti za Pwani

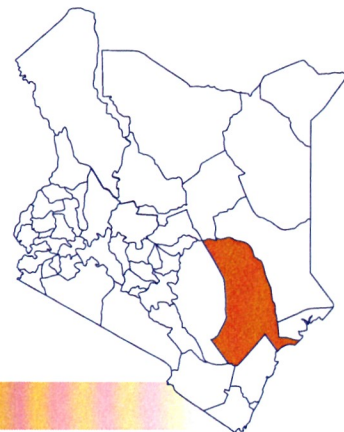
Figure 2: Jumuiya ya Kaunti za Pwani - County Budget Transparency Performance



Taita Taveta county had no budget document in the previous survey 2020, but in CBTS 2021, the county published two key budget documents, which is an improvement in bloc even though it only provides almost half of the information provided by Kwale and Lamu counties despite publishing the similar number of documents.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Taita Taveta county stopped publishing the Annual Development Plan, which had previously been published. Also, the county should publish the Approved Programme Based Budget to the public on time.
2. According to the previous surveys, Taita Taveta county has never published the Citizen Budget during the survey(s) period, which in CBTS 2021, it was published by 16 counties. Also, the county has never published the quarterly budget implementation reports, which a survey shows the number of counties publishing has been going up.
3. The county should present the fiscal responsibility principles and the revenue projects for two outer years in their County Fiscal Strategy Paper.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Taita Taveta county never provided feedback but made two more budget documents publicly available. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, which Taita Taveta was one of them but did not officially write back to IBP Kenya commenting on the accuracy of the comprehensiveness draft results. It is worth mentioning these are the spaces that counties can leverage to improve their budget transparency.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

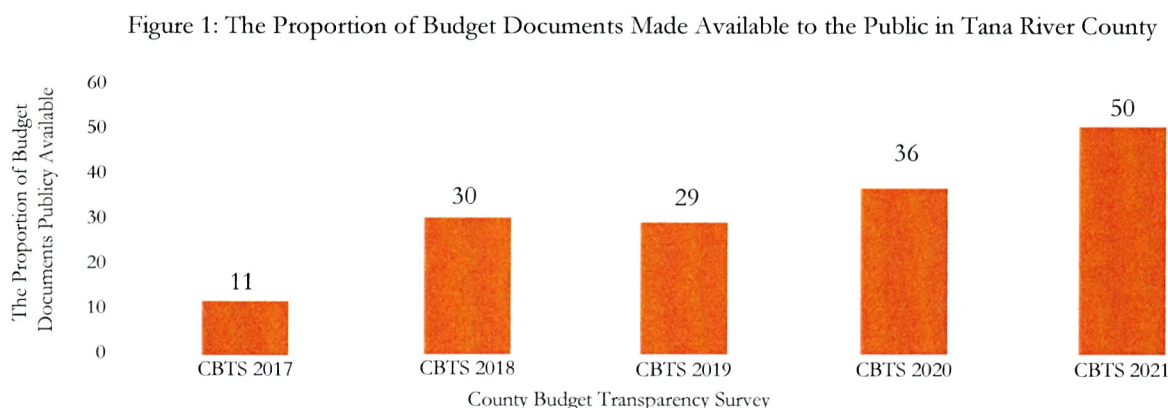
TANA RIVER COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Tana River county published 3 out of 10 key budget documents and has a transparency index of 48/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two rounds of the CBTS, the survey shows that Tana River County has been improving in making budget documents publicly available in the current survey. It published half of the budget documents evaluated.

Figure 1: The Proportion of Budget Documents Made Available to the Public in Tana River County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Tana River County makes available to the public?

The Annual Development Plan does not present the information on the revenue targets by sources and the breakdown of the local revenue. Also, the county has not broken down the expenditure targets by recurrent and development. The County Budget Review and Outlook Paper have no programme and sub-programme level expenditure performance. More so, no information on compliance with the fiscal responsibility principles. In the Approved Programme Based Budget, Tana River County has not presented the information for at least two multi-year revenue and expenditure performance. Also, no details on capital projects details are given.

Table 1: The Level of Information on Published Budget Documents

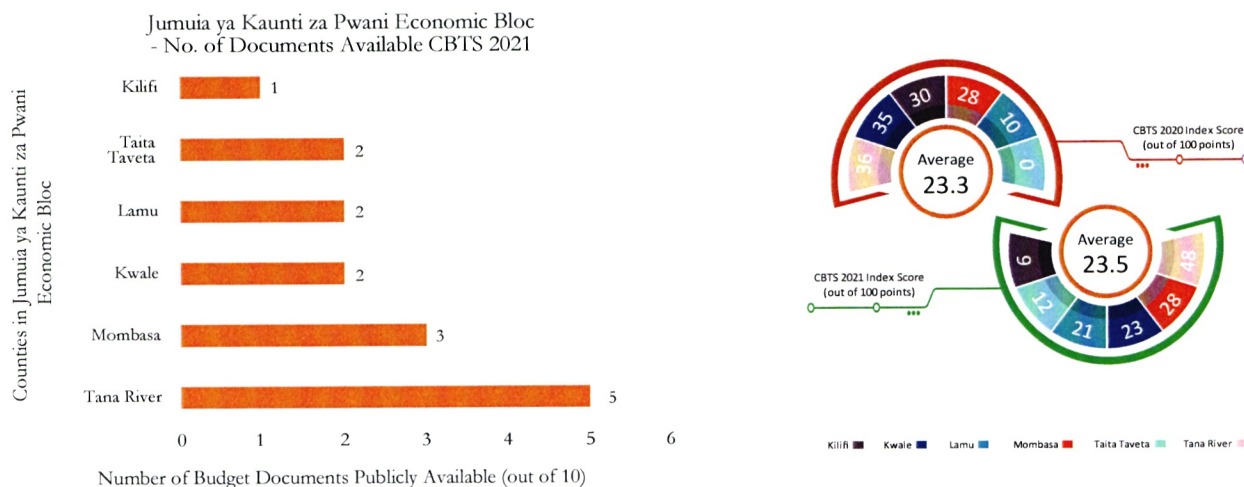
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	63	75
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	73	67
3. Citizens Budget	2020/21 - Accompany PBB	Not Published	67
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	63
5. Annual Development Plan	2020/21	50	36
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The CBTS 2021 evaluated the level of information provided on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers and Approved Programme Based Budgets. Tana River had all these but had no section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, no explanation of what the priorities informed in shaping the final budget documents.

How does Tana River County compare with neighboring counties under the Jumuiya ya Kaunti za Pwani?

Figure 2: Jumuiya ya Kaunti za Pwani -County Budget Transparency Performance



Tana River County is among the counties that recorded an improvement in the budget transparency score in Jumuiya ya Kaunti za Pwani.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. The county should provide and publish the four quarterly budget implementation reports, in which the survey finding has shown improvement over the number of surveys conducted. This should be published and publicized on time.
2. The county should provide information on the revenue targets by sources and the breakdown of the local revenue in their Annual Development Plan. The county should also comprehensively present the expenditure information in their County Budget Review and Outlook Paper, including the breakdown of expenditure targets by recurrent and development and expenditure performance at a programme and sub-programme level.
3. The county should also give the information for at least two multi-year revenue and expenditure performance details on the capital projects details in the Approved Programme Based Budget.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Tana River County provided. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, and Tana River County provided feedback on the accuracy of the results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

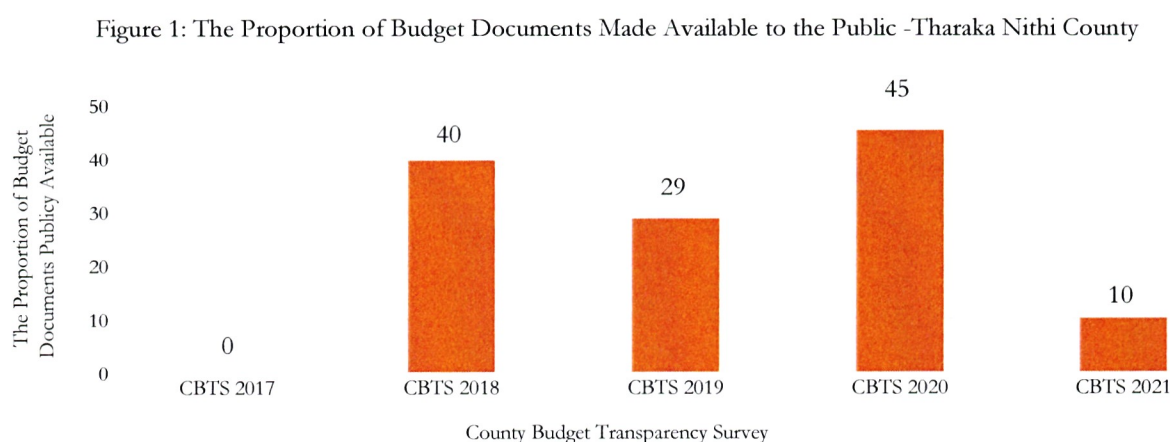
THARAKA NITHI COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Tharaka Nithi county published 1 out of 10 key budget documents and has a transparency index of 5/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last surveys, Tharaka Nithi county's budget documents have been sporadic even as the overall number of documents published across 47 counties has gone from 40% to 42%. Tharaka Nithi County is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing one out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public -Tharaka Nithi County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Tharaka Nithi County makes available to the public?

The Citizens Budget recorded a decline in comprehensiveness from 50 to 29 out of 100 points in CBTS 2020 and 2021, respectively. Tharaka Nithi's Citizens Budget has no information on the breakdown of local revenue to their sources that should have estimated targets. Also, the county has not presented the information on the priorities and the capital projects details, i.e. specific location, approved costs, timelines, and statuses.

Table 1: The Level of Information on Published Budget Documents

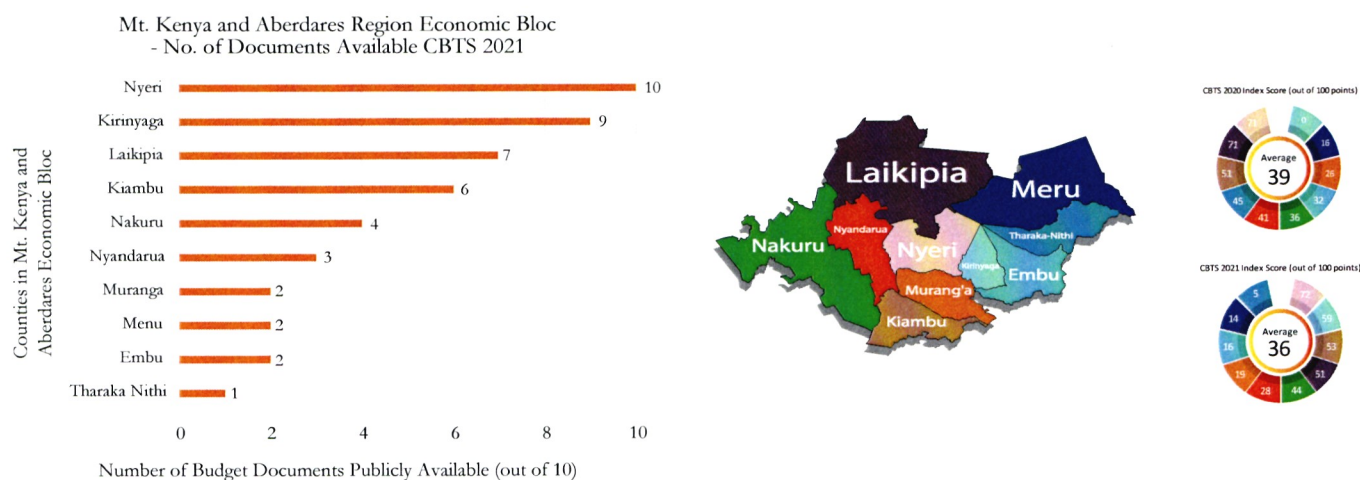
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Citizens Budget	2020/21 - Accompany PBB	50	29
2. Annual Development Plan	2020/21	70	Not Published
3. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	73	Not Published
4. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	72	Not Published
5. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	Not Published	Not Published

Documentation of public participation

The CBTS 2021 evaluated the level of information on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and approved Programme Based Budgets. Tharaka Nithi had none of these. The budget documents should have a section with information on public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted—also, an explanation of what the priorities informed in shaping the final budget documents.

How Tharaka Nithi County compares with its neighboring counties under the Mt. Kenya and Aberdares Economic Bloc.

Figure 2: Mt. Kenya and Aberdares Regional Bloc- County Budget Transparency Performance



Tharaka Nithi is the county that recorded the most significant decline in publishing budget documents compared to any other county. It stopped publishing three key budget documents, Annual Development Plan, County Budget Review and Outlook Paper and the County Fiscal Strategy Paper previously published in CBTS 2020.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Tharaka Nithi county stopped publishing three key budget documents: Annual Development Plan, County Budget Review and Outlook Paper, and County Fiscal Strategy Paper published in the County Budget Transparency Survey 2020. It is recommended that the county consistently make the budget documents publicly available on time.
2. According to the previous surveys, Tharaka Nithi county has never published the implementation reports, which more counties have been publishing according to CBTS surveys conducted by IBP Kenya. Also, the county should make the Finance Act publicly available on time.
3. The county should present the information on the breakdown of local revenue targets to their sources, priorities, and capital projects details in the Citizens Budget.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Tharaka Nithi county never provided feedback. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, but Tharaka Nithi county never provided feedback on the accuracy of the comprehensiveness draft results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

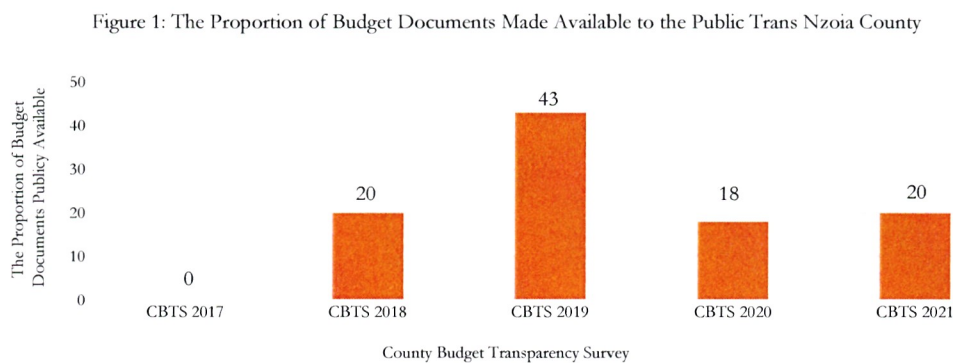
TRANS NZOIA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Trans Nzoia county published 2 out of 10 key budget documents and has a transparency index of 19/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Trans Nzoia county published only two key budget documents in the County Budget Transparency Survey 2021.

Figure 1: The Proportion of Budget Documents Made Available to the Public Trans Nzoia County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Trans Nzoia County makes available to the public?

The Annual Development Plan does not present the information on the revenue targets by sources and the breakdown of the local revenue. Also, the county has not broken down the expenditure targets by recurrent and development.

Table 1: The Level of Information on Published Budget Documents

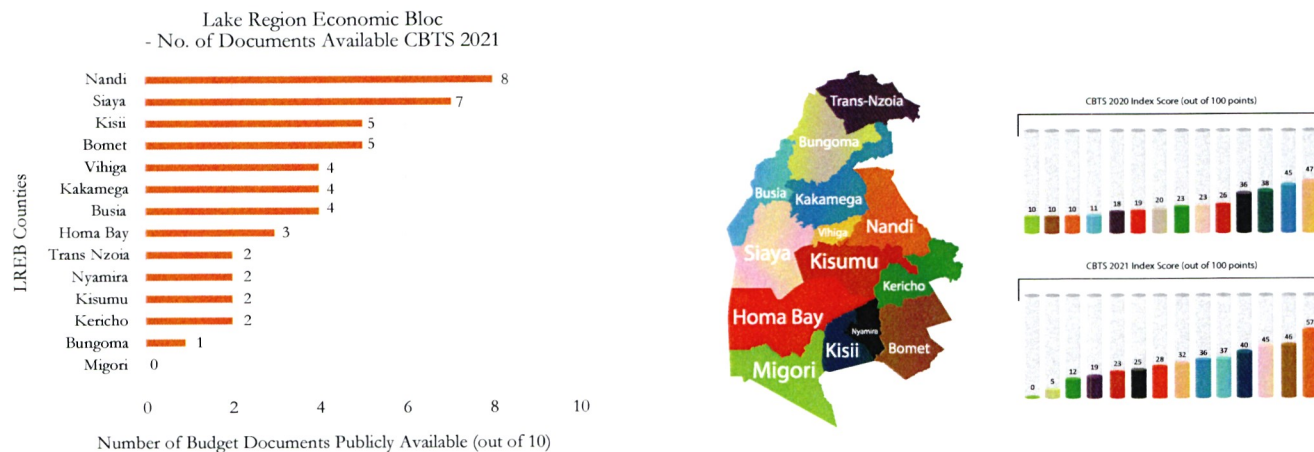
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	Not Published	78
2. Annual Development Plan	2020/21	57	45
3. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
4. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

The information on public participation is evaluated in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Trans Nzoia had two of these and provided 20 out of 100 points of the information on public participation on the first indicator that requires the county to present a section in the budget document with information on the public participation. Public participation entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, an explanation of the priorities informed in shaping the final budget documents.

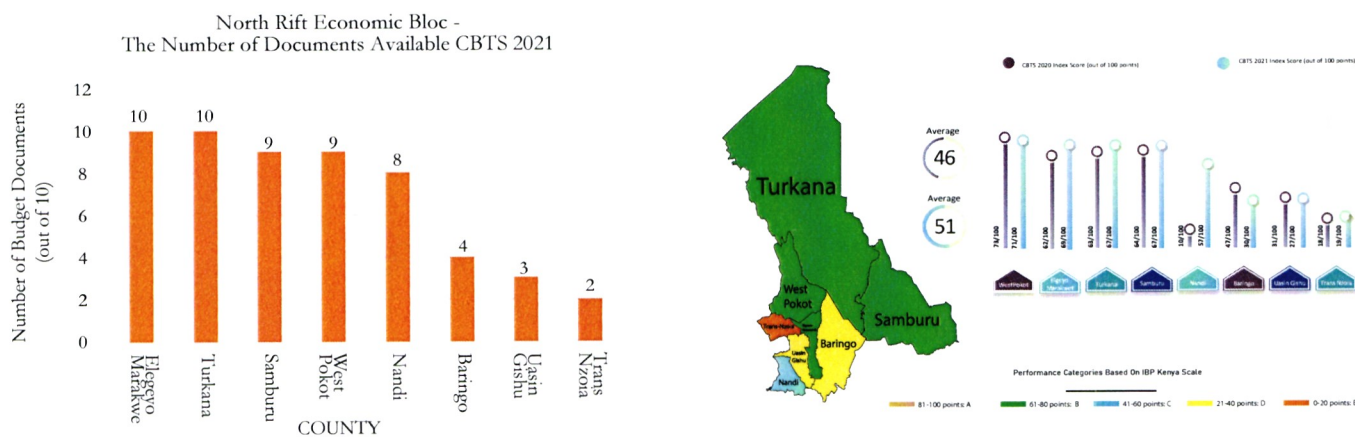
How Trans Nzoia County compares with its neighboring counties under the Lake Region Economic Bloc.

Figure 2: LREB County Budget Transparency Performance (Trans Nzoia falls under two economic Blocs)



Trans Nzoia County compares with neighboring counties under the North Rift Economic Bloc.

Figure 3: North Rift Economic Bloc (NOREB) County Budget Transparency Performance



Trans Nzoia County is within LREB and NOREB and recorded a slight improvement in transparency index score but presented less information compared to Nyamira and Kisumu, which published a similar number of budget documents. Also, in the NOREB, all the counties in NOREB except Trans Nzoia and Uasin Gishu published one implementation report.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. Previous surveys show that the county has made the County Budget Review and Outlook Paper and Approved Programme Based Budget publicly available but failed to publish it in the CBTS 2021. It is recommended that the county consistently make the budget documents publicly available on time.
2. According to the previous surveys, Trans Nzoia county has never published the implementation reports that more counties have published according to CBTS surveys conducted by IBP Kenya. Also, the county should make the Finance Act and Citizens Budget publicly available on time.
3. The county should present the information on the revenue targets by sources and the breakdown of the local revenue. Also, the county should present expenditure targets for recurrent and development in their Annual Development Plan.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Trans Nzoia county never provided feedback. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, but Trans Nzoia county never provided feedback on the accuracy of the comprehensiveness draft results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

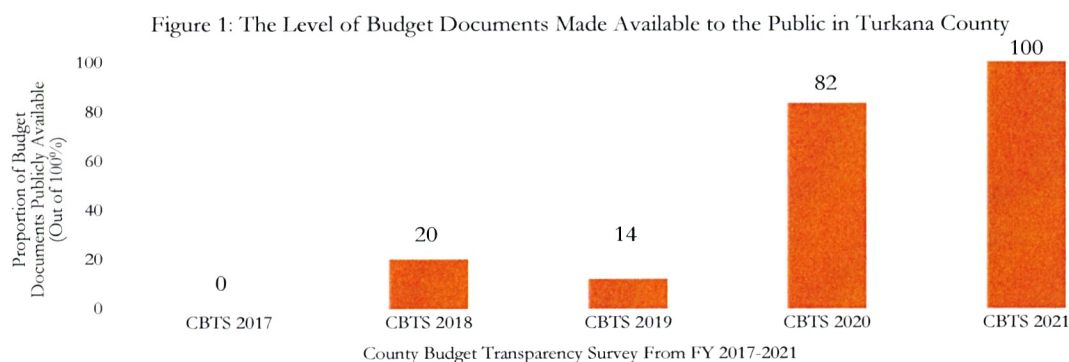
TURKANA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Turkana county published all ten key budget documents and has a transparency index of 67/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last three consecutive CBTS surveys, Turkana county has consistently improved the number of budget documents it makes publicly available. The survey shows that the county made all the ten key budget documents available to the public in the County budget Transparency Survey 2021.

Figure 1: The Level of Budget Documents Made Available to the Public in Turkana County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Turkana County makes available to the public?

The Annual Development Plan does not present the information on the revenue targets by sources and the breakdown of the local revenue. Also, the county has not broken down the expenditure targets by recurrent and development. The County Budget Review and Outlook Paper have no information on programme and sub-programme level expenditure performance. More so, no information on compliance with the fiscal responsibility principles.

Turkana county has not presented the information for at least two multi-year revenue and expenditure performances in the approved Programme Based Budget. Also, no information on personnel details and their costs per department in both Programme Based Budget and the Quarterly Budget Implementation Reports. Turkana county does not present the capital projects and the non-financial information at the programme and sub-programme levels across departments.

Table 1: The Level of Information on Published Budget Documents

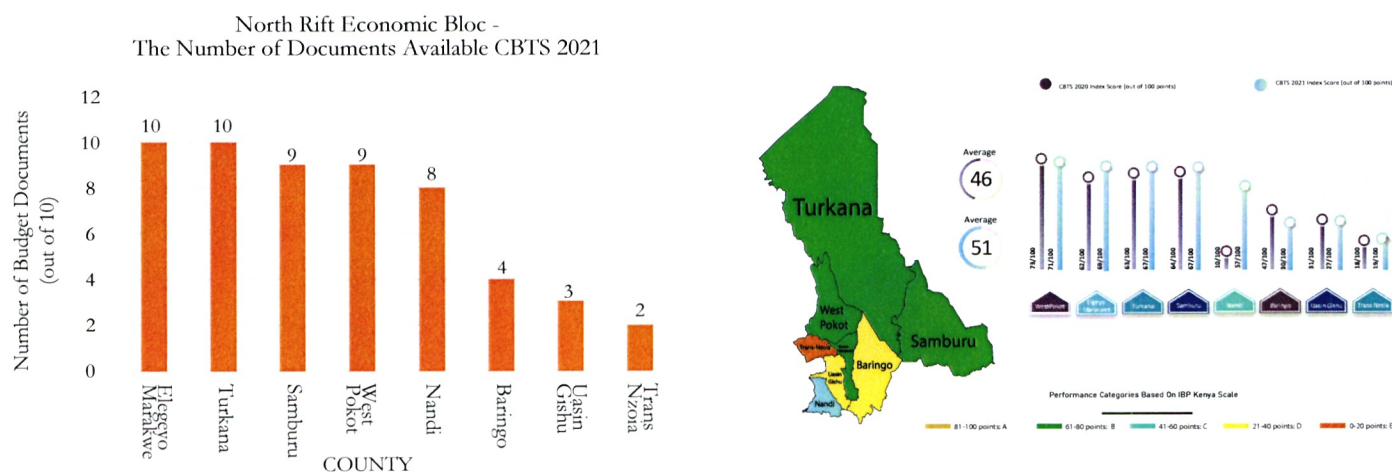
Budget Documents	Year Evaluated - Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	79	89
2. Annual Development Plan	2020/21	60	55
3. Programme-Based Budget	2020/21 - 21 st July 2020	49	52
4. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	68	47
5. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest available Quarter Published)	36	43
6. Citizens Budget	2020/21 - Accompany PBB	36	40
7. Finance Act	Finance Act of 2020	Not Published	30

Documentation of public participation

The CBTS 2021 evaluated the level of information presented on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers and Approved Programme Based Budgets. Turkana had all these but did not have a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, no explanation of what the priorities informed in shaping the final budget documents.

Turkana County compares with neighboring counties under the North Rift Economic Bloc.

Figure 2: North Rift Economic Bloc (NOREB) County Budget Transparency Performance



Turkana county published all ten key budget documents, but it provided less comprehensive information compared to West Pokot, which had published nine out of ten and Elgeyo Marakwet, which had all ten key budget documents.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. The county should present the full details on revenue in their Annual Development Plan, specifically, details on the local revenue targets by breakdown to individual sources.
2. Also, the county should provide the breakdown of the expenditure targets by recurrent and development in the Annual Development Plan and the expenditure performance at the programme and sub-programme levels in the County Budget Review and Outlook Paper and Approved Programme Based Budget.
3. The county should present the personnel details and costs per department in Programme Based Budgets and the Quarterly Budget Implementation Reports.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten Counties provided feedback on the availability component, Turkana county was one of them, and it published seven more budget documents upon the call. On the comprehensiveness component, 19 counties acknowledged the draft comprehensiveness survey results. Turkana county never acknowledged the receipt of the draft comprehensiveness survey results, nor did it provide any official response to IBP Kenya commenting on the accuracy of the survey results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

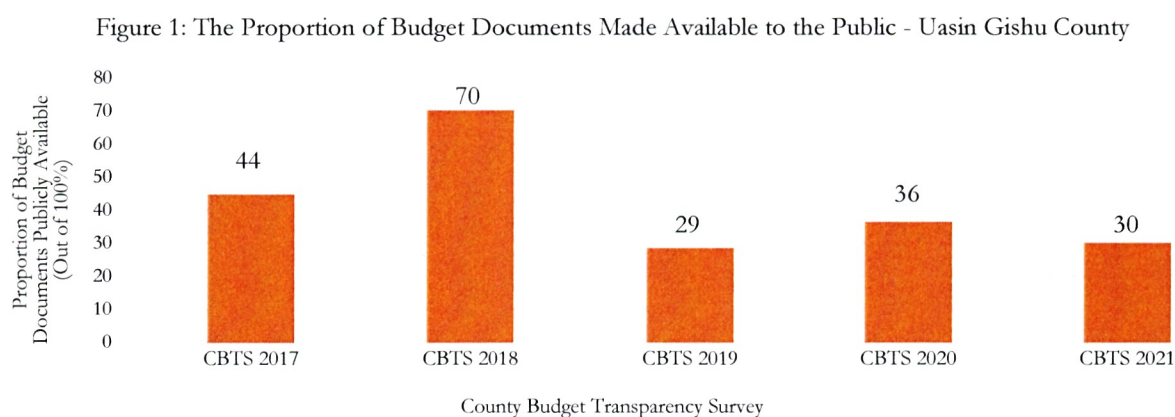
UASIN GISHU COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Uasin Gishu county published 3 out of 10 key budget documents and has a transparency index of 27/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Uasin Gishu** county has been inconsistent even as the overall number of documents published across all 47 counties has gone from 40% to 42%. Uasin Gishu county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 3 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Uasin Gishu County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Uasin Gishu County makes available to the public?

The Annual Development Plan does not present the information on the revenue targets by sources and the breakdown of the local revenue. Also, the county has not broken down the expenditure targets by recurrent and development. In the approved Programme Based Budget, Uasin Gishu county has not presented the information for at least two multi-year revenue and expenditure performance. Also, no details on capital projects details are given.

Table 1: The Level of Information on Published Budget Documents

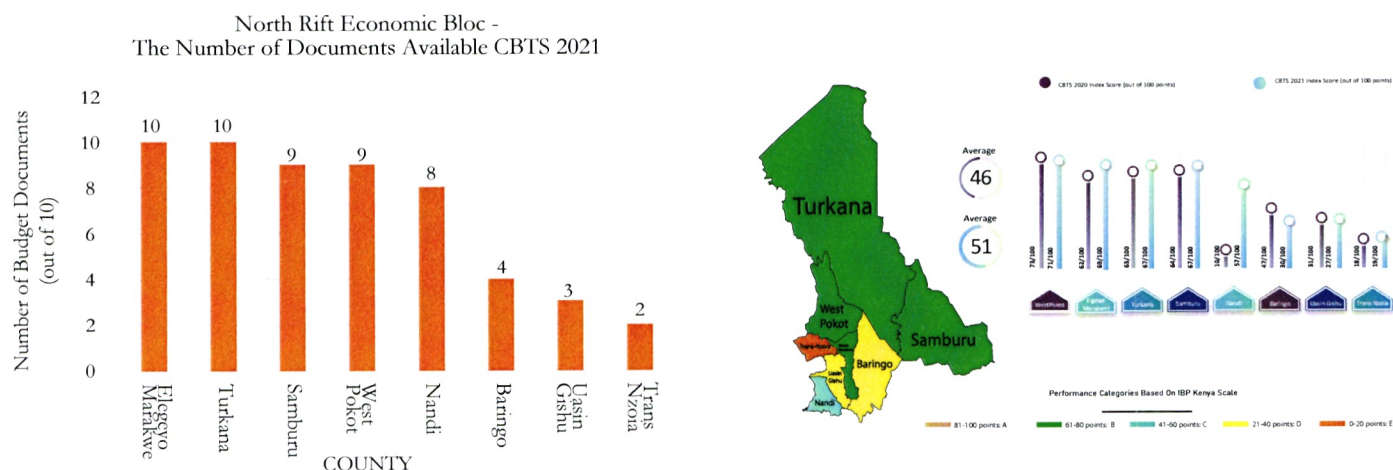
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	50	54
2. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	52
3. Annual Development Plan	2020/21	60	42
4. Citizens Budget	2020/21 - Accompany PBB	21	Not Published
5. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge for all the counties. The survey only evaluates three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Uasin Gishu had all these three budget documents but had no section in the budget documents with information on the public participation, which should entail the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, there was no explanation of what the priorities informed in shaping the final budget documents.

Uasin Gishu County compares with neighboring counties under the North Rift Economic Bloc.

Figure 2: North Rift Economic Bloc (NOREB) County Budget Transparency Performance



Uasin Gishu is one of the counties that performed poorly in transparency in the NOREB, with most counties having published above eight key budget documents. All the counties in NOREB except Uasin Gishu and Trans Nzoia published at least one implementation report. Uasin Gishu county should borrow these practices and produce the implementation reports.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. The CBTS 2021 shows that Uasin Gishu county stopped publishing the Citizens Budget. It is recommended that the county consistently make the budget documents publicly available on time.
2. According to previous surveys, Uasin Gishu county has never published the implementation reports that more counties have been publishing. The Finance Act, the County Budget Review and Outlook Paper should also be made publicly available by the county.
3. The county should present the revenue targets by sources and the breakdown of the local revenue in their Annual Development Plan. The information for at least two multi-year revenue should be shown in the Approved Programme Based Budget.
4. The county should also present the expenditure information broken down by recurrent and development on the Annual Development Plan. The county should also give them information on multi-year expenditure and capital project details on the Programme Based Budget.
5. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
6. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, and Uasin Gishu county never provided feedback. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, but Uasin Gishu County never provided feedback on the accuracy of the comprehensiveness draft results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

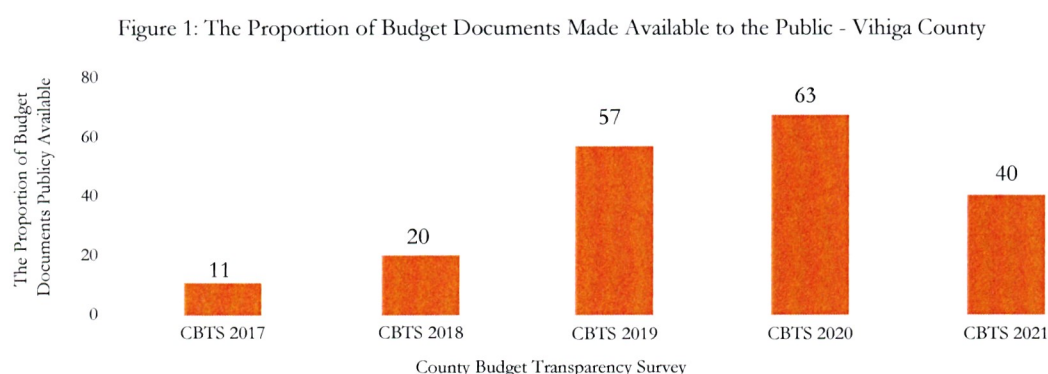
VIHIGA COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Vihiga county published 4 out of 10 key budget documents and has a transparency index of 32/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

In the last two surveys, the number of budget documents published by **Vihiga** county has been inconsistent even as the overall number of documents published across all 47 counties has been going up from 40% to 42%. Vihiga county is one of the 23 counties that recorded a drop in the number of budget documents publicly available in CBTS 2021 compared to CBTS 2020 by only publishing 4 out of 10 budget documents, as shown in Figure 1.

Figure 1: The Proportion of Budget Documents Made Available to the Public - Vihiga County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Vihiga County makes available to the public?

The Annual Development Plan does not present the information on the revenue targets by sources and the breakdown of the local revenue. Also, the county has not broken down the expenditure targets by recurrent and development.

The County Fiscal Strategy has no information on the breakdown of the ceiling to recurrent and development by departments. Also, the half-year expenditure and revenue information is not provided in the CFSP.

The County Budget Review and Outlook Paper have no programme and sub-programme level expenditure performance. More so, no full details on compliance with the fiscal responsibility principles.

Table 1: The Level of Information on Published Budget Documents

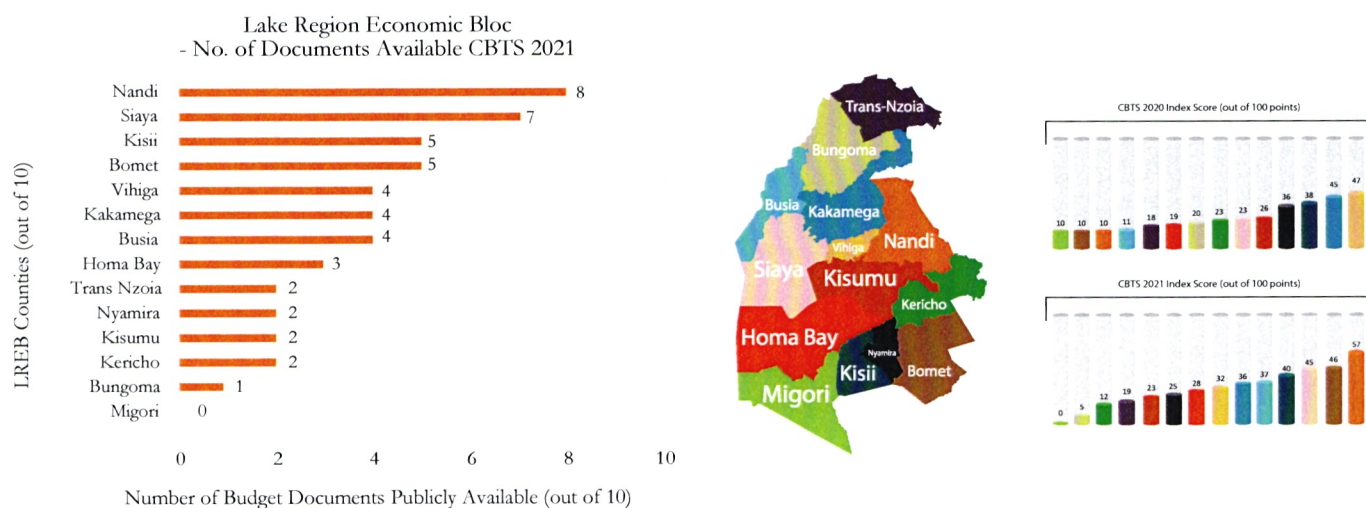
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Finance Act	Finance Act of 2020	60	80
2. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	71	79
3. Annual Development Plan	2020/21	40	39
4. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	54	29
5. Citizens Budget	2020/21 - Accompany PBB	29	Not Published
6. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	31	Not Published
7. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	Not Published

Documentation of public participation

Information on public participation remains a challenge for all the counties. The survey only evaluates three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and approved Programme Based Budgets. Vihiga had two of these and provided 11 out of 100 points and provided a section in the budget document with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. Also, it is required that the county explains what the priorities informed in shaping the final budget documents.

How Vihiga County compares with its neighboring counties under the Lake Region Economic Bloc

Figure 2: Lake Region Economic Bloc- County Budget Transparency Performance



Vihiga county recorded a drop in the number of budget documents it makes to the public and is one of the counties that had their index drop in the LREB.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

- Vihiga county stopped publishing the Citizens Budget and the 1st and 2nd Quarter Implementation reports published in the CBTS 2020. According to the earlier surveys, the county also published an approved Programme Based Budget. It is recommended that the county consistently make the budget documents publicly available on time.
- According to the previous surveys, the county has never published the 3rd and 4th quarter implementation reports, and these should be produced and published and publicized on time to enable citizens to monitor the budget.
- The county should present the revenue information comprehensively and a breakdown of recurrent and development on the Annual Development Plan. Also, the county should present the ceiling by departments broken down into recurrent and development in the County Fiscal Strategy. In addition, the county should also disclose the expenditure performance in the County Budget Review and Outlook Paper at the programme and sub-programme levels.
- It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
- More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Vihiga county did not provide feedback. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results; Vihiga county provided feedback on the accuracy of the comprehensiveness draft results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

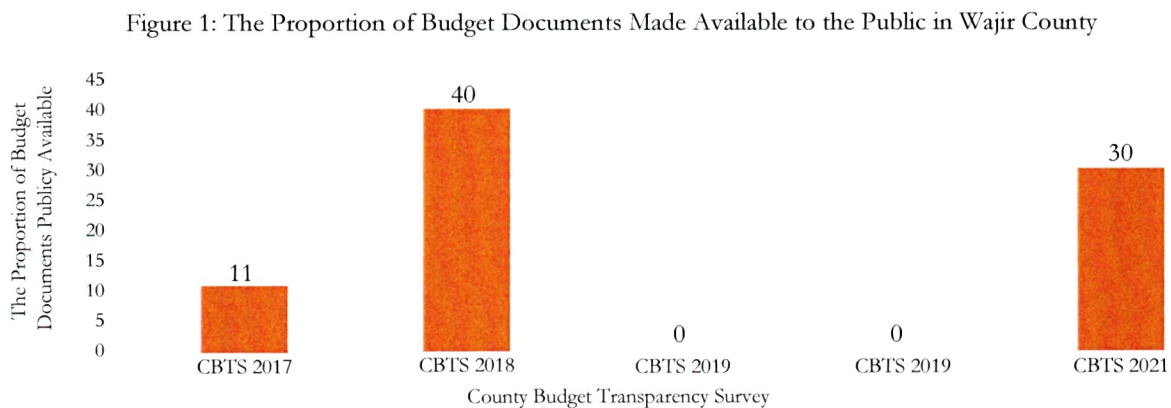
WAJIR COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on their availability and the level of information in those that were found available to the public. **Wajir county published 3 out of 10 key budget documents and has a transparency index of 27/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

Wajir County is one of the counties that made improvements in making more budget documents publicly available. In the current CBTS 2021, it publishes three budget documents up from none in the previously conducted CBTS 2020.

Figure 1: The Proportion of Budget Documents Made Available to the Public in Wajir County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that Wajir County makes available to the public?

The Annual Development Plan does not present the information on the local revenue targets by breakdown to individual sources. Also, the county has not broken down the expenditure targets by recurrent and development.

The approved Programme Based Budget for Wajir County has not presented the information for at least two multi-year revenue and expenditure performance and projections. No information on the capital projects details. In addition, Wajir County Programme Based Budget has not presented the coming year's estimated budget and non-financial information at the programme and sub-programme levels.

Table 1: The Level of Information on Published Budget Documents

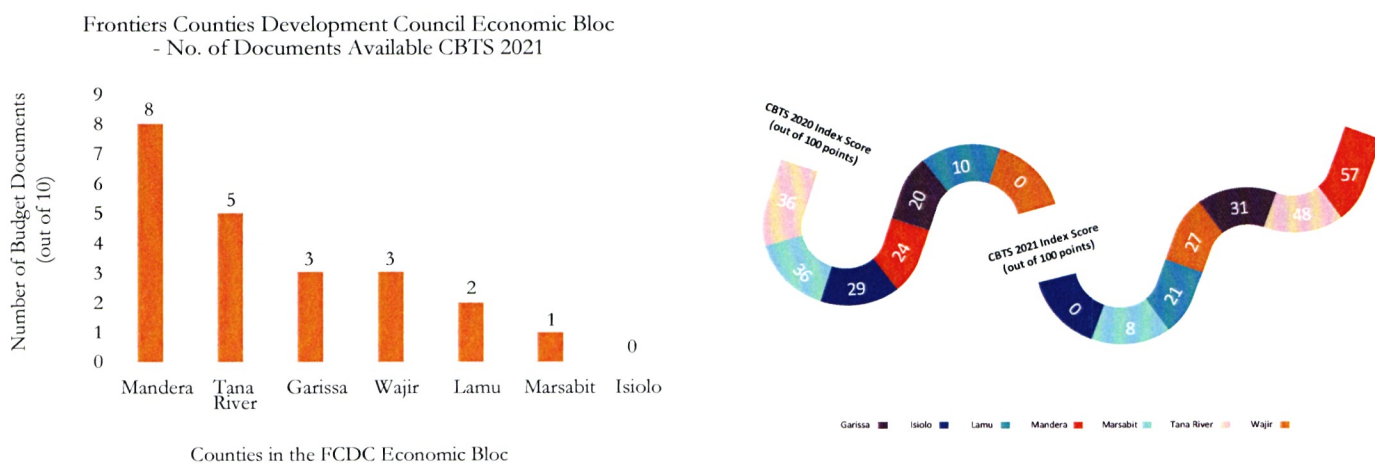
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. County Fiscal Strategy Paper	CFSP 2020 - 21 st March 2020	Not Published	67
2. Annual Development Plan	2020/21	Not Published	64
3. Programme-Based Budget	2020/21 - 21 st July 2020	Not Published	28
4. County Budget Review and Outlook Paper	CBROP 2020 - 28 th October 2020	Not Published	Not Published
5. Citizens Budget	2020/21 - Accompany PBB	Not Published	Not Published
6. Finance Act	Finance Act of 2020	Not Published	Not Published
7. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	Not Published	Not Published

Documentation of public participation

The CBTS 2021 evaluated the level of information on public participation on three key budget documents: Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets. Wajir published all these and provided 17 out of 100 points of the information in the public participation section of the budget document. Information on the public participation entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted. This information was provided in the CFSP for Wajir county, but the county has no explanation of the priorities in shaping the final budget documents.

Wajir County compares with neighboring counties under the Frontiers Counties Development Council Economic Bloc.

Figure 2: Frontiers Counties Development Council -County Budget Transparency Performance



In CBTS 2020, Wajir had published none of the budget documents evaluated, but it improved in CBTS 2021 by publishing three budget documents.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. According to previous surveys, Wajir county had never published the Citizen Budget during the survey(s) period, which in CBTS 2021 was published by 16 counties. Also, the county had never published the implementation reports, which over the years, the survey shows the number has been growing in the counties that make them publicly available. In addition, the Finance Act should be made available to the public. It is recommended that the county consistently make the budget documents publicly available on time.
2. In their Annual Development Plan, the county should present information on the local revenue targets by breakdown to individual sources and at least two multi-year revenue and expenditure performance with their classifications and projections in their approved Programme Based Budget.
3. The county should also present information on the capital projects details and non-financial information at a programme and sub-programme levels in the Approved Programme Based Budget.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county involves the vulnerable and marginalized underrepresented communities.
5. More counties responded to the CBTS draft results by making budget documents publicly available upon the call. Ten counties provided feedback on the availability component, but Wajir county never provided feedback; however, the county made one more budget document publicly available. In the second part of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results, but Wajir County never provided feedback on the accuracy of the comprehensiveness draft results.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2021

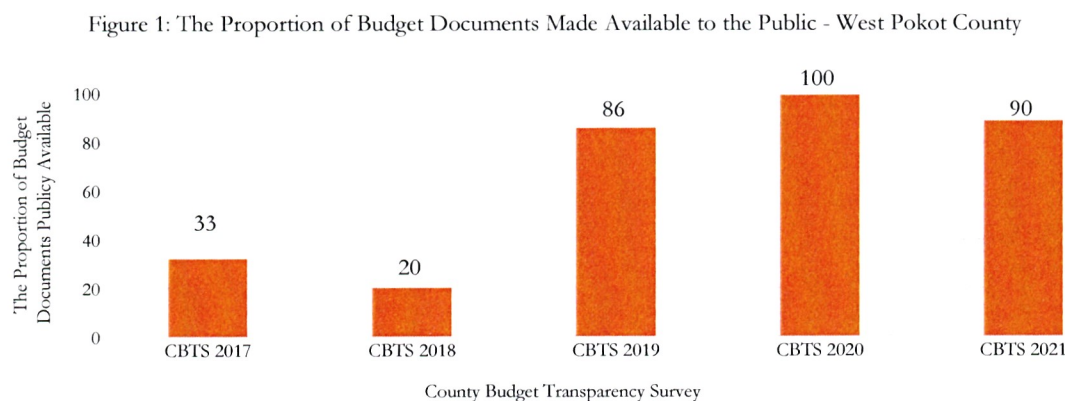
WEST POKOT COUNTY SUMMARY

The County Budget Transparency Survey evaluates the budget information that the Public Finance Management Act and other related laws require counties to make available to the public on how the government raises and spends public resources. This summary presents the findings based on the evaluation of information in **ten key budget documents covering the year 2020/21** based on the availability and the level of information in those that were found available to the public. **West Pokot County published 9 out of 10 key budget documents and has a transparency index of 71/100 points in CBTS 2021.**

Availability of Budget Documents Over Years

The survey shows that in the last three consecutive surveys, West Pokot has performed well in making budget documents publicly available. However, there was a drop in the current survey compared to the CBTS 2020, as the county's 2nd quarter implementation report had a broken link and was not corrected by the county when draft availability results were shared with the county.

Figure 1: The Proportion of Budget Documents Made Available to the Public - West Pokot County



Source: CBTS 2017-2021, IBPK

How comprehensive is the content of the key budget documents that West Pokot County makes available to the public?

The Annual Development Plan does not present the information on the local revenue targets by breakdown to individual sources. Also, the county has not broken down the expenditure targets by recurrent and development.

The County Budget Review and Outlook Paper have no programme and sub-programme level expenditure performance.

The Approved Programme Based Budget has not presented the information for at least two multi-year expenditure performances. Also, no information on personnel details and their costs per department in Programme Based Budgets. Further, the county has not presented the non-financial information in their implementation report at a programme and sub-programme level.

Table 1: The Level of Information on Published Budget Documents

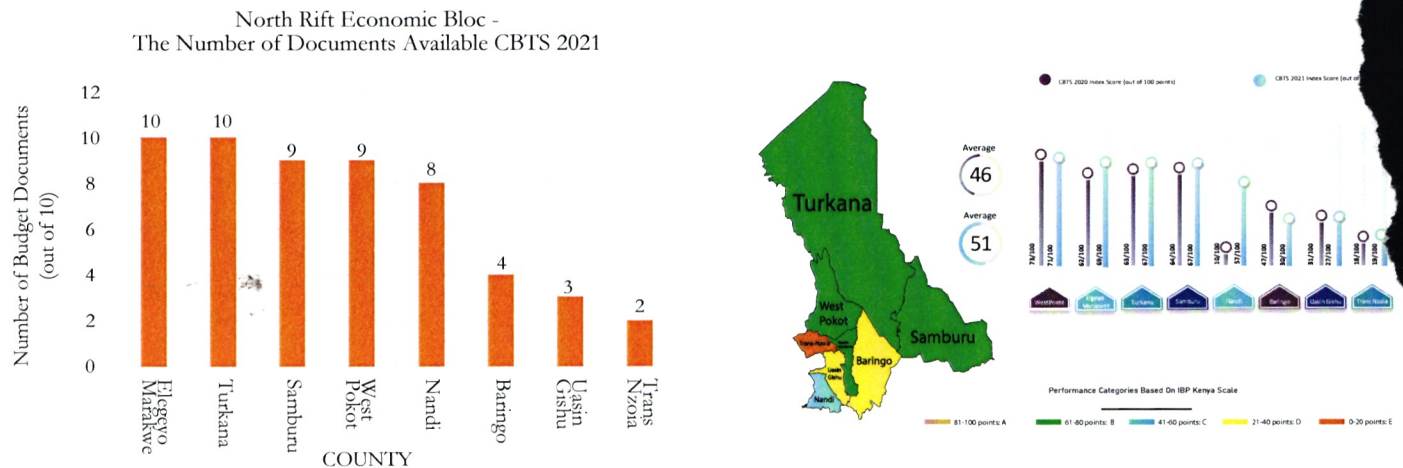
Budget Documents	Year Evaluated- Publishing Timeline and Year Published	CBTS 2020 Comprehensiveness Score	CBTS 2021 Comprehensiveness Score
1. Finance Act	Finance Act of 2020	60	90
2. County Budget Review and Outlook Paper	CBROP 2020- 28 th October 2020	61	75
3. County Fiscal Strategy Paper	CFSP 2020 -21 st March 2020	60	61
4. County Quarterly Budget Implementation Report	FY 2020/21 (For the Latest Available Quarter Published)	61	61
5. Programme-Based Budget	2020/21 -21 st July 2020	64	60
6. Citizens Budget	2020/21 -Accompany PBB	57	57
7. Annual Development Plan	2020/21	60	52

Documentation of public participation

The CBTS 2021 evaluated the level of information provided on public participation in three key budget documents: Annual Development Plans, County Fiscal Strategy Papers and Approved Programme Based Budgets. West Pokot had all these three and only provided 20 out of 100 points of the public participation information. This required a section in the budget documents with information on the public participation, which entails the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted? Also, an explanation of what the priorities informed in shaping the final budget documents.

How West Pokot County compares with its neighboring counties under the North Rift Economic Bloc

Figure 2: North Rift Economic Bloc (NOREB) County Budget Transparency Performance



West Pokot published nine key budget documents but provided more comprehensive information compared to Elgeyo Marakwet and Turkana counties, which had published all the ten key budget documents.

The Action on the Commitments and the Recommendations to improve budget transparency and citizens engagement by the county.

1. The county should present the full details on revenue in their Annual Development Plan, precisely details the local revenue targets by breakdown to individual sources.
2. Also, the county should provide the breakdown of the expenditure targets by recurrent and development in the Annual Development Plan and the expenditure performance at a programme and sub-programme levels in the County Budget Review and Outlook Paper and Approved Programme Based Budget.
3. The county should provide non-financial information at the programme and sub-programme levels in their implementation report.
4. It is recommended that the county provide a section with feedback on the priorities provided by the public during the public engagement forums in the published budget documents. The information entails the levels in which engagements were conducted with disaggregation of stakeholders involved, which should guide the public on how the county is involving the vulnerable and marginalized underrepresented communities
5. The availability draft results are accompanied by notes which counties should confirm the accuracy of the results and ensure budget documents are always in accessible designated folders. West Pokot County provided feedback and made five more budget documents publicly available but missed the 2nd quarter implementation report as it was not accessible despite the download tab available. In the second component of the survey on comprehensiveness, 19 counties acknowledged the draft comprehensiveness survey results. Even though West Pokot was among this number, the county never officially wrote back to IBP Kenya, commenting on the accuracy of the draft comprehensive results.