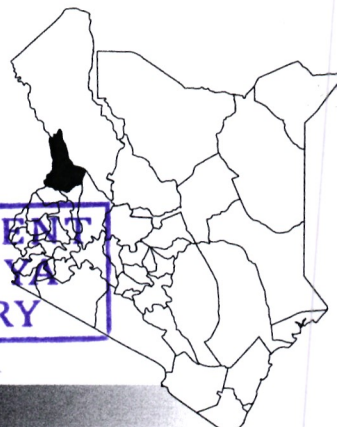


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KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

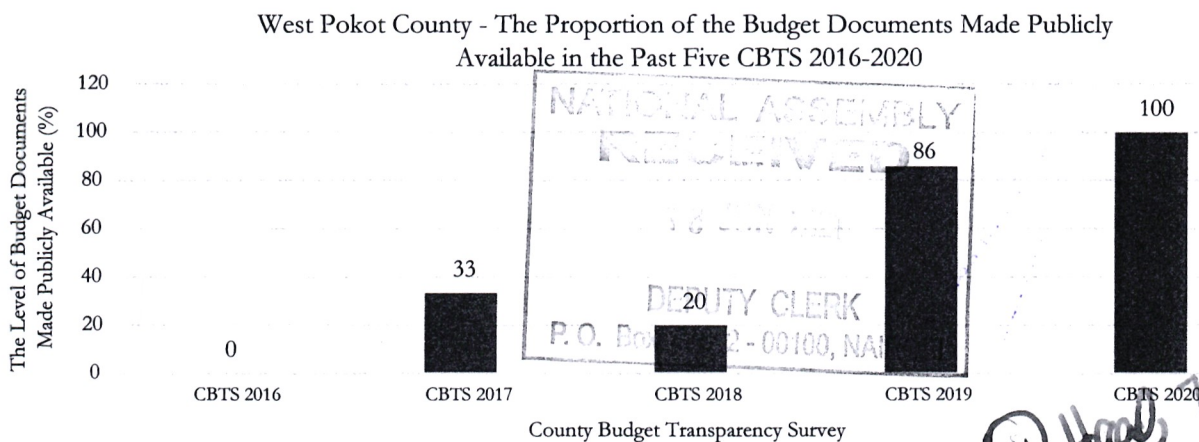
WEST POKOT COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100. **West Pokot County has a transparency index of 73/100 points in CBTS 2020.**

Availability of Budget Documents

In the last two rounds of CBTS from 2019 and 2020, West Pokot County has shown improvement by making the budget documents publicly available, as shown in Figure 1. In CBTS 2020, the County published all the 11 budget documents under assessment.

Figure 1: The Level of Budget Documents Made Available to the Public West Pokot County over the Last Five CBTS



The Level of Information Disclosed in Available Budget Documents

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

West Pokot County published all the eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020, and in all the eight budget documents, the County performed fairly, with more than half of the budget information evaluated as shown in table 1.

Table 1: The Level of Information Provided by West Pokot County in the Published Budget Documents

West Pokot County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.Approved Programme-Based Budget	2019/20 - 21st July 2019	64
2.County Integrated Development Plan	2018-2022	63
3.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	61
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	61
5.Annual Development Plan	2019/20	60
6.Finance Act	Finance Act of 2019	60
7.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	60
8.Citizens Budget	2019/20 -Accompany PBB	57

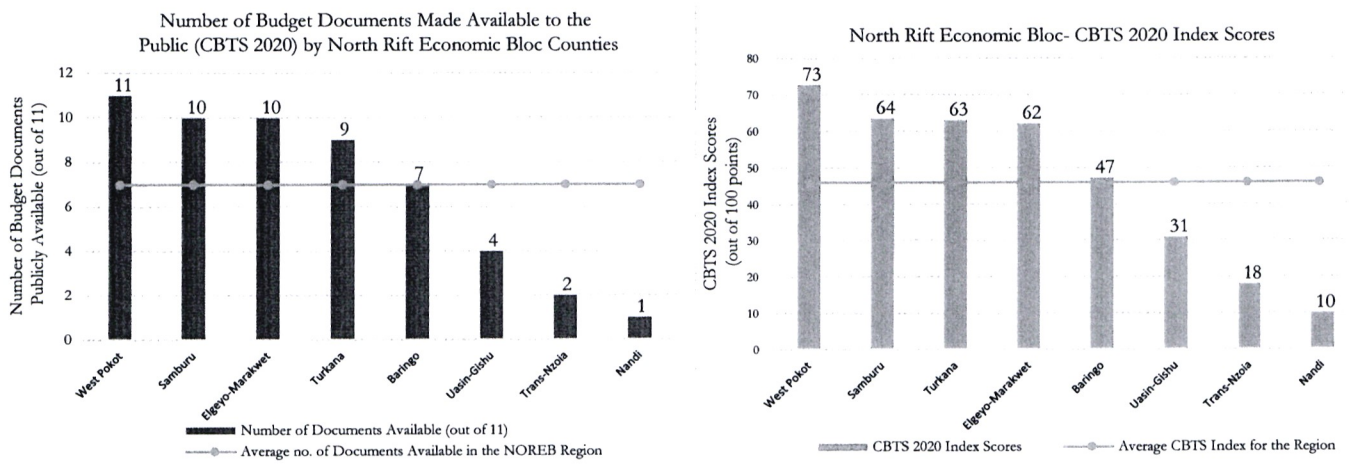
The County presented most of the information on the priorities questions but missed some information in the Programmes Based Budget while partially disclosed in the Citizens Budget. The County also failed to present its half-year expenditure performance information on the County Fiscal Strategy Paper. It is also worth noting that West Pokot County Budget Review and Outlook Paper and Quarterly Budget Implementation Report could not disclose the narrative details on revenue challenges and measures to address the challenges. These are the key details that citizens require to make quality decisions in budget processes.

Documentation of public participation

Out of the four budget documents that the level of participation spaces was evaluated, West Pokot disclosed partial information on the County Fiscal Strategy Paper and entirely lacks information in the other three budget documents, CIDP, PBB and ADP. Based on good and poor practices collected, the County mentions the public participation in the CIDP and ADP but does not meet the minimum requirements that citizens can understand whether there was involvement in developing these budget documents. Generally, Counties disclosed 13 out of 100 points of information on public participation on the published CIDPs.

How West Pokot compares with its neighbour counties under the North Rift Economic Bloc.

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



West Pokot tops both in publishing the budget documents and transparency index in the CBTS 2020 compared to all the other Counties in the regional bloc, as shown in Figure 2.

To improve budget transparency, West Pokot county is recommended to:

- 1 Ensure disclosure of information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. West Pokot should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs is critical. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 2 While West Pokot County responded to the Availability part of the survey by making nine more budget documents available to the public when the results were shared, there was no feedback on the Comprehensiveness part. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, which was done by two Counties that responded to the Comprehensiveness survey.
- 3 The County should ensure the budget documents disclose information on revenue and expenditure performance narrative details. Furthermore, the information on multi-year performance and projection should be made available in the budget documents.
- 4 The County should continue open discussions on transparency which should extend to the public needs and demands, especially in the engagements and timely provision of information for quality service delivery.

West Pokot County has a
transparency index of
73/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

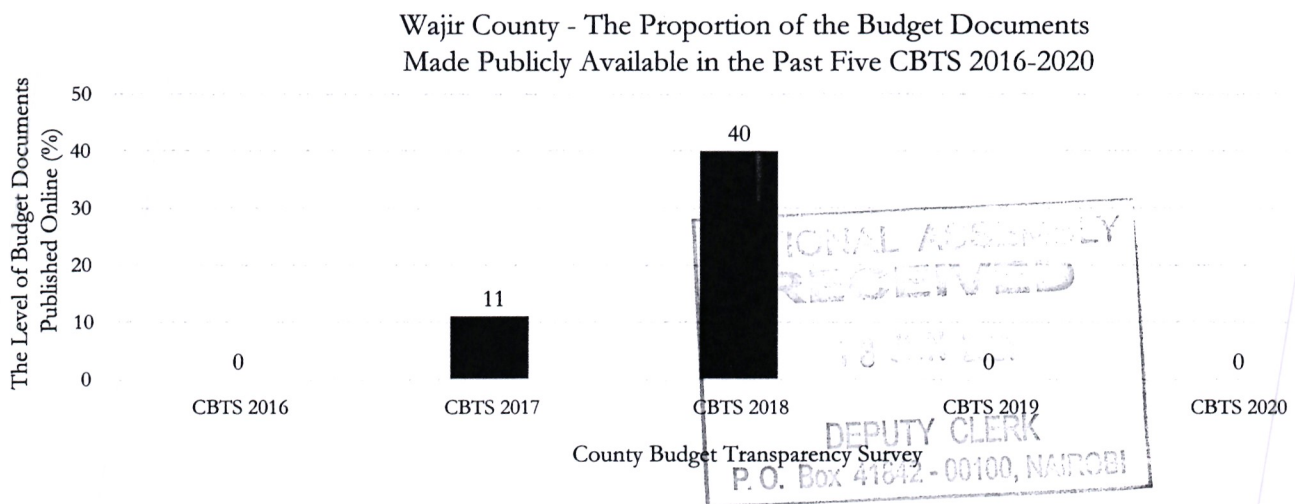
WAJIR COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Wajir County has a transparency index of 0/100 points in CBTS 2020.**

Availability of Budget Documents

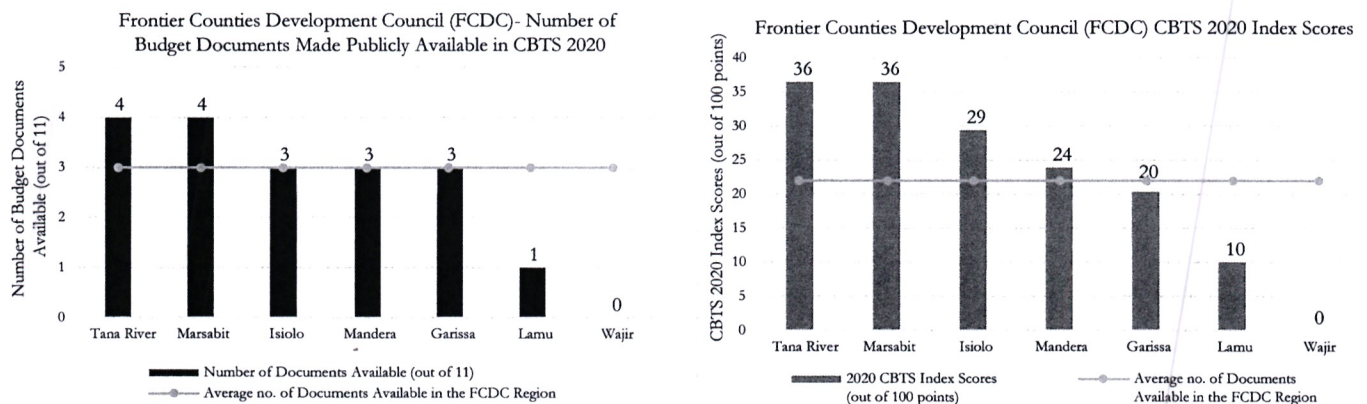
In the last two rounds of CBTS, 2019 and 2020, Wajir County failed to make any budget document publicly available, as shown in Figure 1. The last time that Wajir County published budget documents was in 2018, when they had four budget documents representing 40 per cent.

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



How Wajir County Compares with its Neighbors under the Frontier Counties Development Council (FCDC)

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



Wajir is the only County that failed to publish a budget document in the regional economic bloc, even though the region has a low transparency index with all counties performing below 50 out of 100 points as in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Wajir County:

- 1 Previously in the CBTS 2018, Wajir County had made the Approved Programme-Based budgets, County Fiscal Strategy Paper, Annual Development Plans and County Integrated Development Plan available online, but stopped publishing them in the last two consecutive surveys. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that Wajir County has never published the Citizens Budget published by 17 Counties in CBTS 2020. Wajir County should also publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The County needs to also publish the Finance Act and County Budget Review and Outlook Paper.
- 3 Despite sharing results with Vihiga County, there was no feedback from the County in both Availability and Comprehensiveness surveys. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.
- 4 We also recommend Wajir County create mechanisms to engage the public during budget formulation and monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is of utmost importance, and the County should ensure this happens. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.

Wajir County has a
transparency index of
0/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

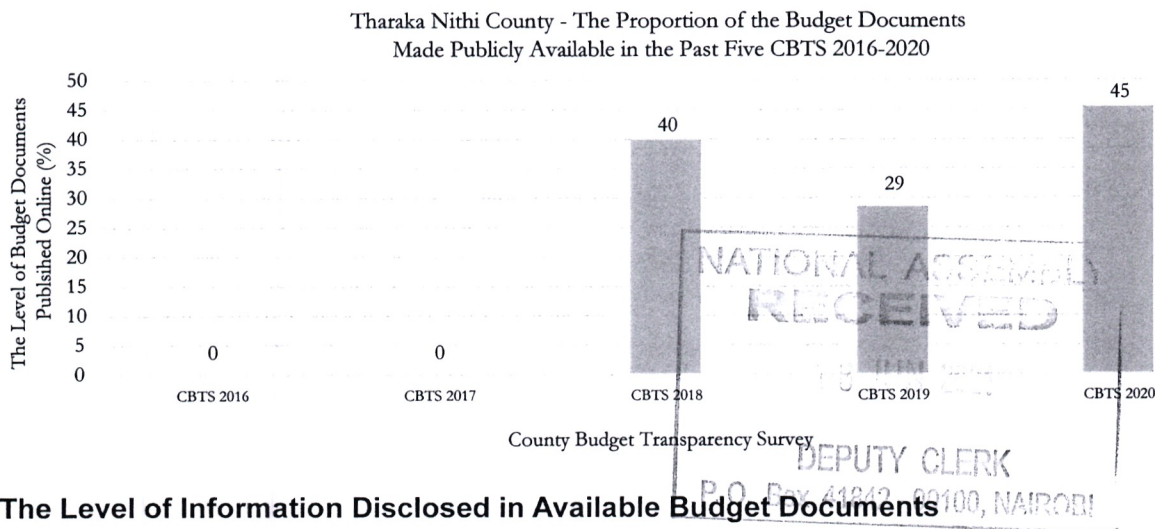
THARAKA NITHI COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Tharaka Nithi County has a transparency index of 45/100 points in CBTS 2020.**

Availability of Budget Documents

Tharaka Nithi County published 45 per cent of the budget documents assessed in the CBTS 2020. This improved from the CBTS 2019 when the county published 29 per cent, as shown in Figure 1.

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



The Level of Information Disclosed in Available Budget Documents

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

Tharaka Nithi County published five budget documents online of the eight subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 81 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Tharaka Nithi County in the Published Budget Documents

Tharaka Nithi County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	81
2.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	73
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	72
4.Annual Development Plan	2019/20	70
5.Citizens Budget	2019/20 - Accompany PBB	50
6.Programme-Based Budget	2019/20 - 21st July 2019	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

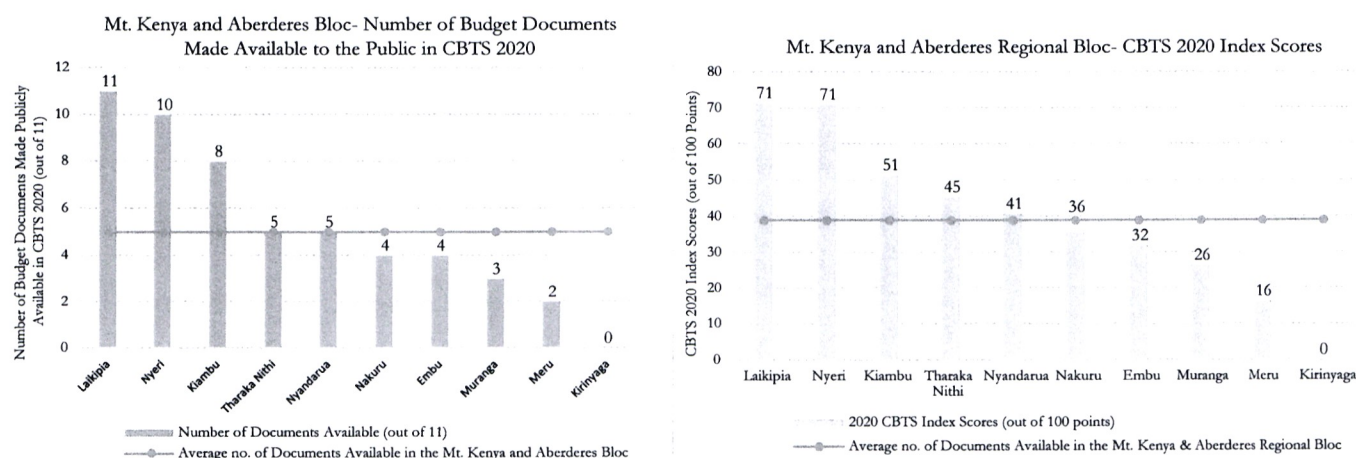
Based on the published CIDP, the County performed better in disclosing its Revenue information. In all the three questions asked in the CIDP, Tharaka Nithi County disclosed full revenue details with the breakdown by sources. However, Tharaka Nithi County disclosed partial information on the non-financial details as implemented in the previous CIDP.

Documentation of public participation

Although Tharaka Nithi County has some information on public participation spaces in the CIDP, it does not disclose complete information. It gives the inputs that were sourced from the public but does not give disaggregated information of the participants. In the other two budget documents published online by Tharaka Nithi and the participation, the component was assessed, the County had no information in the ADP and CFSP.

How Tharaka Nithi County compares with its neighbour counties under the Mt. Kenya and Aberderes Regional Economic Bloc

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



As shown in Figure 2, Tharaka Nithi and Nyandarua County had a similar number of budget documents published, but Tharaka Nithi had a better transparency score, though less than 50 out of 100 points.

To improve budget transparency and citizens engagement, the following are recommendations to Tharaka Nithi County:

- 1 Previously, the county posted the Approved Programme-Based Budget online but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that the County has never published the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is also not publicly available on the Tharaka Nithi County website and needs to be published.
- 3 The County should disclose complete information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. We further recommend Tharaka Nithi County create mechanisms to engage the public during budget formulation and monitor budget implementation. It is also important that the County actively engages with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose both revenue and expenditure information. The information on multi-year performance and projection should be made available in the budget documents.
- 5 Despite the efforts in sharing results with Tharaka Nithi County, there was no feedback from the county in both Availability and Comprehensiveness surveys. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Tharaka Nithi County has a transparency index of **45/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

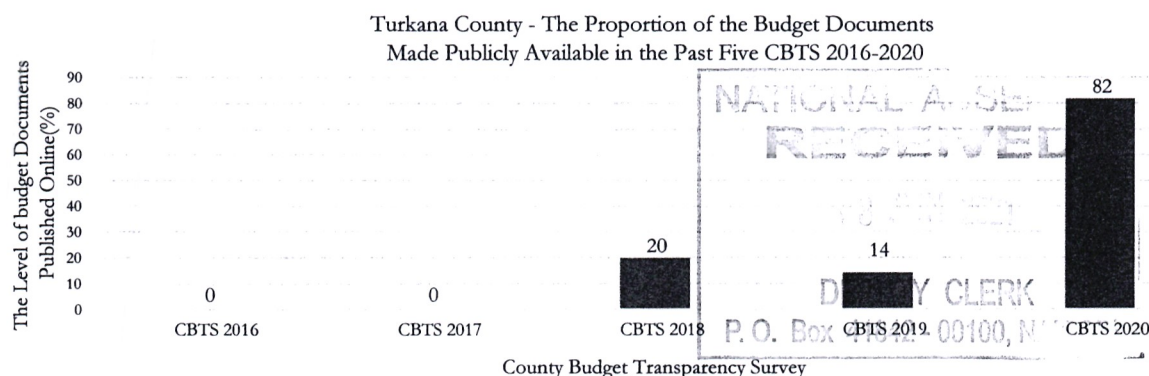
TURKANA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Turkana County has a transparency index of 63/100 points in CBTS 2020.**

Availability of Budget Documents

Turkana County made publicly available nine budget documents representing 82 per cent of the total budget documents under evaluation, as shown in Figure 1. This improved from the CBTS 2019 when the County had only published 14 per cent of the budget documents under evaluation.

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



The Level of Information Disclosed in Available Budget Documents

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

Turkana County published seven of the eight documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 79 out of 100 points in the County Budget Review and Outlook Paper.

Table 1: The Level of Information Provided by Turkana County in the Published Budget Documents

Turkana County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	79
2.County Integrated Development Plan	2018-2022	74
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	68
4.Annual Development Plan	2019/20	60
5.Programme-Based Budget	2019/20 - 21st July 2019	49
6.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	36
7.Citizens Budget	2019/20 - Accompany PBB	36
8.Finance Act	Finance Act of 2019	Not published

Turkana County did not present information on capital projects in three budget documents: CIDP, Citizens Budget and CQBIR. The County should give the following key details: location, allocation of the capital projects, and other details like the status of the projects and timeframe. Actual costs were also evaluated in the implementation reports.

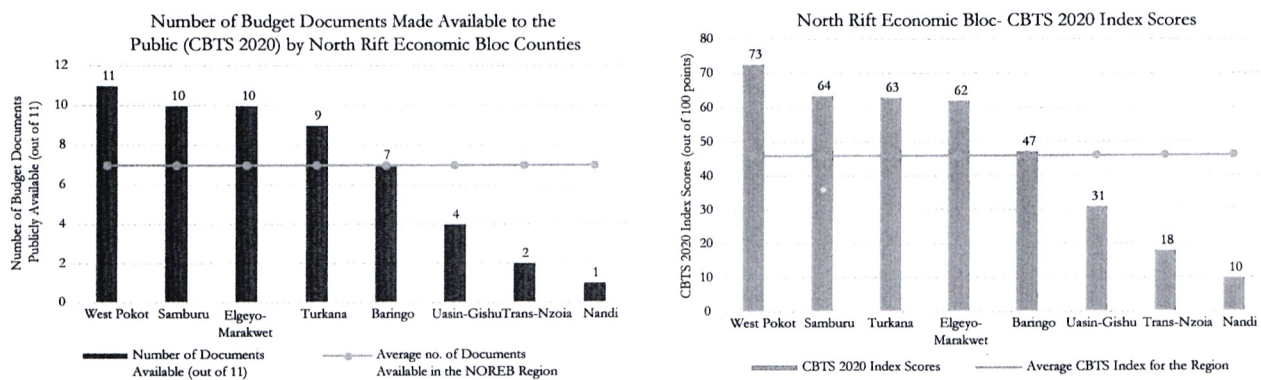
In addition, the County failed to disclose information on revenue challenges and ways to address the challenges in revenue in the CQBIR. Other areas that Turkana County did not present include information on personnel emoluments and multi-year projections of expenditure and revenue in the budget documents.

Documentation of public participation

Compared to all other Counties with at least one budget document published, Turkana County presented most of the information on public participation in the CIDP in both questions used in the assessment. However, this is not replicated in the other three budget documents, the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme-Based Budget, which completely lacked information on public participation.

How Turkana County compares with its neighbour counties under the North Rift Economic Bloc.

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



Turkana County transparency score was above 60 out of 100 points. It is worth highlighting that it outperformed Elgeyo Marakwet County, which had published more budget documents, as shown in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Turkana County:

- 1 Upon sharing the Availability of the budget documents results with the County, the County published six more budget documents; It is recommended that the County publishes the budget documents on time to enable citizens to access the information as the law requires.
- 2 Previous surveys from 2016-2020 show that the County has never published the 4th Quarterly Budget Implementation Report, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is also not publicly available on the Turkana County website and needs to be published.
- 3 The County should ensure they disclose complete information on public participation spaces across all the budget documents with a participation component. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Turkana County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is recommended. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose information on capital projects and personnel detail comprehensively. The information on multi-year performance and projection should be made available in the budget documents.
- 5 The County responded to the Availability survey by publishing six more budget documents online. Even so, there was no feedback on the Comprehensiveness survey. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Turkana County has a transparency index of **63/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

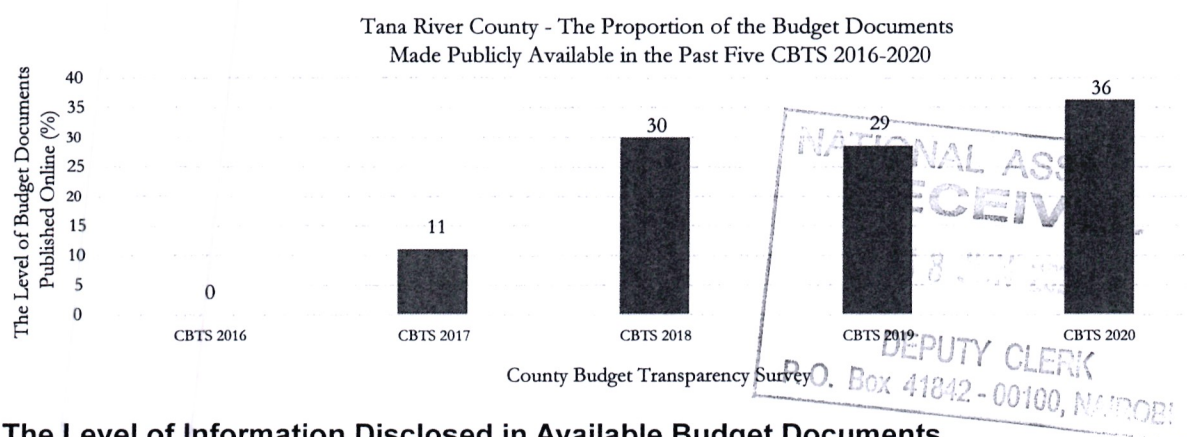
TANA RIVER COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Tana River County has a transparency index of 36/100 points in CBTS 2020.**

Availability of Budget Documents

Tana River County published four budget documents online in the CBTS 2020. This was an improvement compared to the CBTS 2019, as shown in Figure 1.

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



The Level of Information Disclosed in Available Budget Documents

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

Tana River County published four of the eight subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 76 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Tana River County in the Published Budget Documents

Tana River County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	76
2.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	73
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	63
4.Annual Development Plan	2019/20	50
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

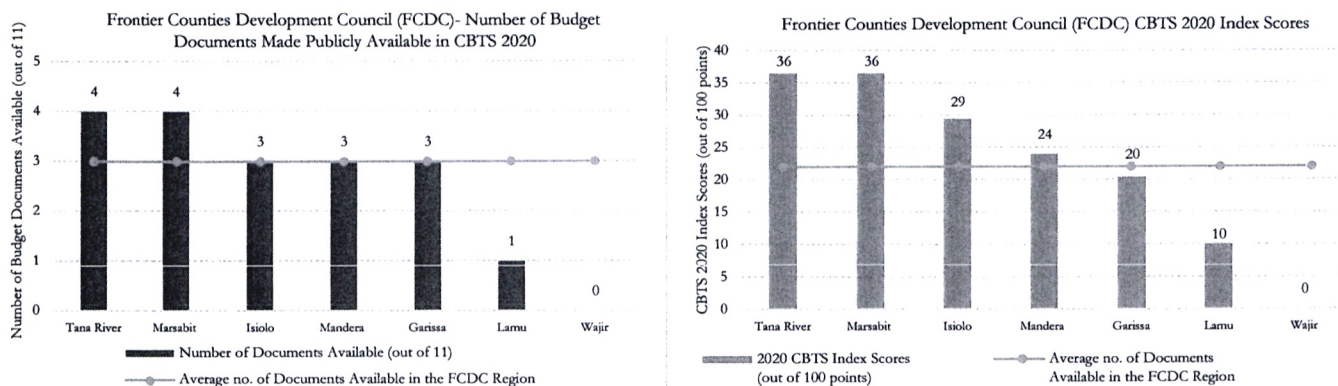
There is no expenditure information at the programme and sub-programme levels in the CBROP. The CBROP presents the narratives on expenditure challenges but misses the information on the solutions or ways to address such challenges. It is also worth noting that the County does not have information on revenue targets by sources in the ADP and the revenue information is not complete in the CFSP as the County does not disclose all the breakdown of three sources.

Documentation of public participation

Tana River County does not provide any information on the public's participation spaces on the CIDP based on both the assessment questions. Overall, Counties disclosed 13 out of 100 points of public participation on the published CIDPs.

How Tana River County Performance Compares with Counties Under the Frontier Counties Development Council (FCDC)

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

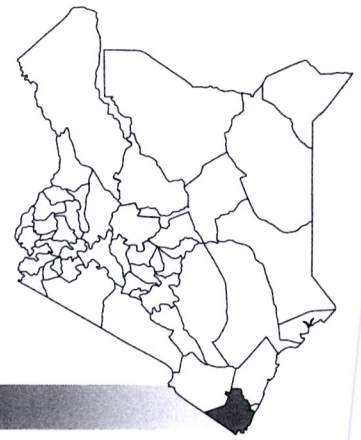


Though the Counties under FCDC regional bloc had no County with a transparency index of more than 50 points and published more than four budget documents, Tana River and Marsabit Counties had similar performance indexes at 36 points.

To improve budget transparency and citizens engagement, the following are recommendations to Tana River County:

- 1 Upon sharing the Availability survey results of the county's budget documents, the County published one more budget document. It is recommended that the county should always publish the budget documents on time.
- 2 Previously, the county published the Approved Programme-Based Budget and the Citizens Budget on the website but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 3 Previous surveys from 2016-2020 show that the County has never published the Citizens Budget published by 17 Counties in CBTS 2020. The County should also publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is also not publicly available on the Tana River County website and needs to be published.
- 4 The County should disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. We further recommend Tana River County create mechanisms to engage the public during budget formulation and monitor budget implementation and actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 5 The County should ensure that budget documents disclose both financial and non-financial information. In addition, the information on multi-year performance and projection should be made available in the budget documents.
- 6 The County responded to the Availability survey by publishing one more budget document online. Even so, there was no feedback on the Comprehensiveness survey. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Tana River County has a transparency index of **36/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

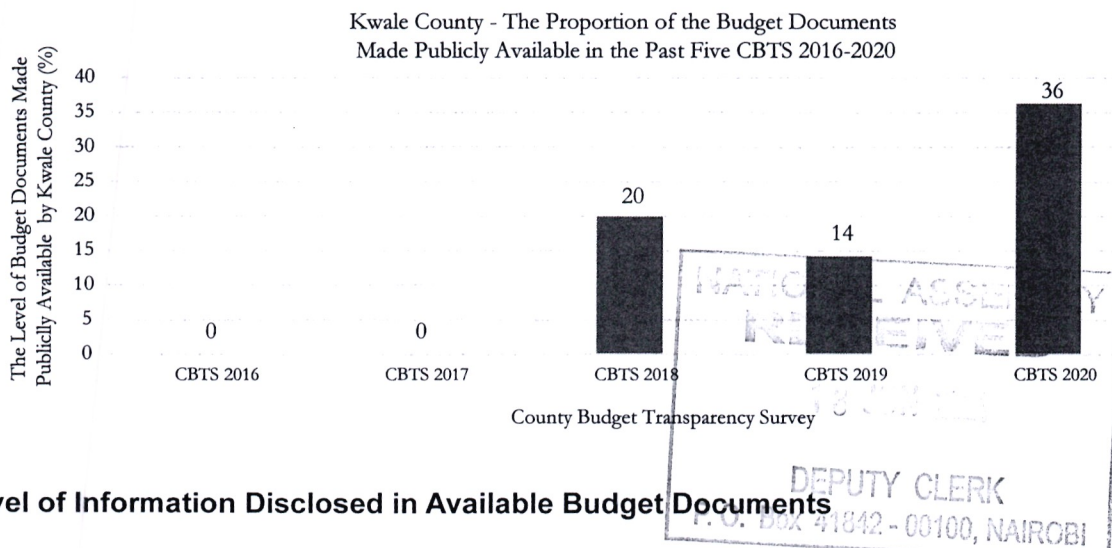
KWALE COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Kwale County has a transparency index of 35/100 points in CBTS 2020.**

Availability of Budget Documents

Kwale County made four budget documents publicly available in the CBTS 2020, representing 36 per cent of the total number of budget documents under assessment. This was an improvement from CBTS 2019 when it was only 14 per cent.

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



The Level of Information Disclosed in Available Budget Documents

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

Kwale County published four of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and scored 81 out of 100 points on the level of information disclosed in the County Fiscal Strategy Paper, with the Annual Development Plan scoring 48 out of 100 points shown in table 1.

Table 1: The Level of Information Provided by Kwale County in the Published Budget Documents

Kwale County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	81
2.Citizens Budget	2019/20 - Accompany PBB	71
3.County Integrated Development Plan	2018-2022	69
4.Annual Development Plan	2019/20	48
5.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
6.Programme-Based Budget	2019/20 - 21st July 2019	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

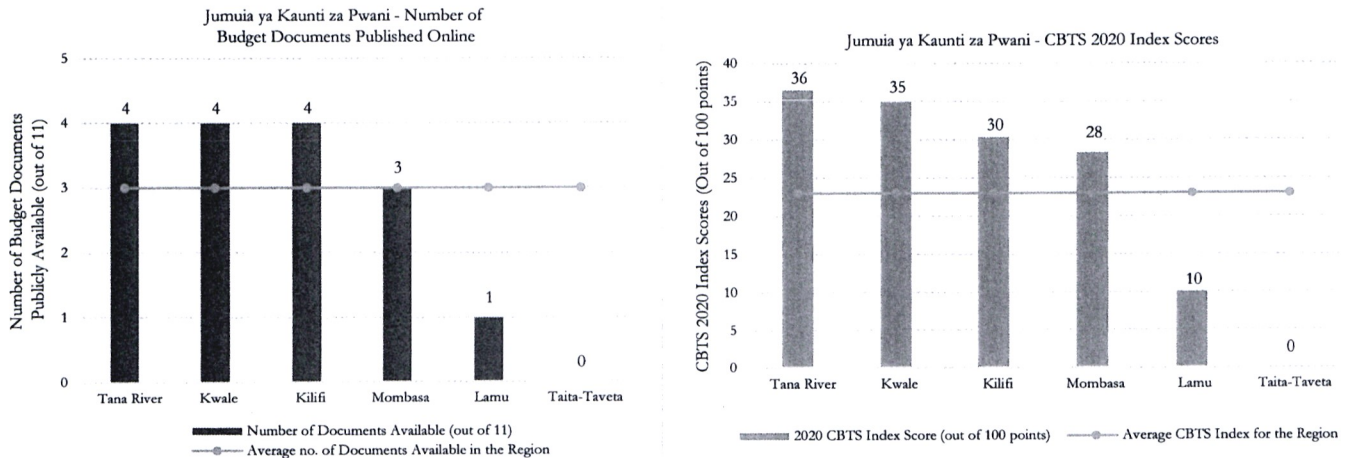
Kwale County does not provide the complete information on priorities in the Annual Development Plan, though it mentions its linkage with the CIDP but no clarity on specific priorities borrowed from the CIDP. One County that can act as good practice on priorities details is Elgeyo Marakwet which was more detailed on the information disclosed to the public.

Documentation of public participation

Kwale County gives some information on public participation in the County Fiscal Strategy Paper and Annual Development Plan. However, the reference materials are not annexed by the County. Besides, the County mentions that public participation took place for CIDP with stakeholders being involved, but the County failed to give information on the kind of priorities from the public.

How Kwale County Performance Compares with Counties Under the Jumuia ya Kaunti za Pwani Bloc

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



To improve budget transparency and citizens engagement, the following are recommendations to Kwale County:

- 1 Previous surveys from 2016-2020 show that Kwale County has never published the Approved Programme Based Budget, which in CBTS 2020 was published by 11 counties. Additionally, Citizens Budget was published by 17 Counties in CBTS 2020, but Kwale County has never published this. The County should also publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is also not publicly available on the Kwale County website and needs to be published.
- 2 Kwale County should ensure the disclosure of all information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, it is prudent that the County actively engages with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 Also, the county should ensure that budget documents disclose non-financial information comprehensively.
- 4 Despite sharing results with Kwale County, there was no feedback from the county in both Availability and Comprehensiveness. It is recommended that the county have a point person who can respond to the survey results and the information that CSOs are seeking, as was done by two Counties that responded to the Comprehensiveness survey.

Kwale County has a transparency index of **35/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

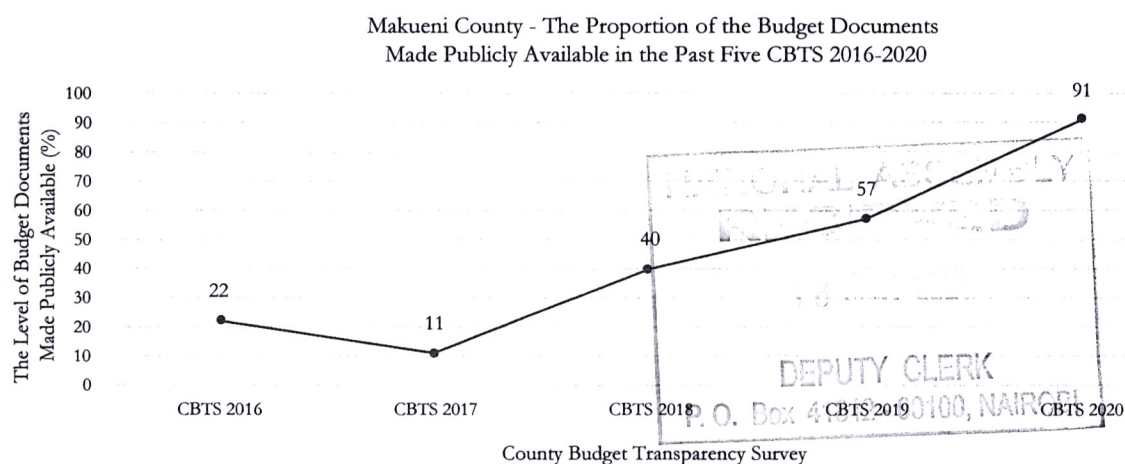
MAKUENI COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Makueni County has a transparency index of 70/100 points in CBTS 2020.**

Availability of Budget Documents

In the last three rounds of CBTS from 2018 to 2020, Makueni County has progressively improved in making the budget documents publicly available, as shown in Figure 1. The County published 91 per cent of the budget's documents evaluated in the CBTS 2020.

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



The Level of Information Disclosed in Available Budget Documents

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

Makueni County published all the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and scored 82/100 points on the level of information disclosed on the CFSP and CBROP each. It is also worth highlighting that the County had two budget documents that disclosed budget information that was scored at less than 50 out of 100 points, as shown in Table 1.

Table 1: The Level of Information Provided by Makueni County in the Published Budget Documents

Makueni County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	82
2.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	82
3.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	79
4.Finance Act	Finance Act of 2019	60
5.Citizens Budget	2019/20 - Accompany PBB	55
6.Programme-Based Budget	2019/20 - 21st July 2019	51
7.Annual Development Plan	2019/20	43
8.County Integrated Development Plan	2018-2022	37

Among all the Counties that published CFSPs, Makueni county had the most comprehensive, scoring 82 out of 100 points. Also, the County presented most of the information on revenue and expenditure as compared to other counties. Even though the County has no expenditure information and narrative justifications on the performance and personnel emoluments information, the county does not provide complete information on the classification of recurrent and development expenditures by departments. Such information, as mentioned above, was missing in the following budget documents: CBROP, PBB, CFSP and CQBIR published. Besides, Makueni CIDP and Citizens Budget lacked information on development priorities. Notably, Makueni County performed poorly in disclosing the non-financial information, which was well disclosed by Elgeyo Marakwet county and can be a good local practice that can be borrowed by Makueni County. The County published four budget documents that non-financial details were assessed and only provided such information in the PBB missing in the CIDP, ADP and CQBIR.

Documentation of public participation

Though the County provided some information on public participation spaces, it is low considering the County only gave such information in the CFSP by providing the priorities/ inputs sourced from the public and further giving the information on how the inputs were utilized. The county failed to give such information in three other budget documents in which participation was evaluated.

How Makueni County Compares with Counties under the South Eastern Kenya Economic Bloc

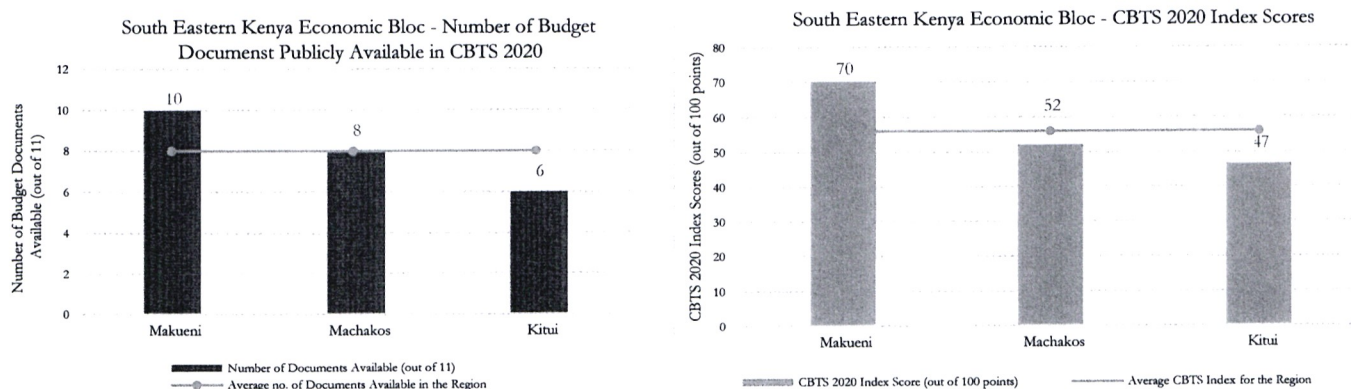


Figure 2: South Eastern Kenya Economic Bloc - County Budget Transparency Performance

Makueni County published more documents and has a higher transparency index among the counties under the South Eastern Kenya Economic Bloc.

To improve budget transparency and citizens engagement, the following are recommendations to Makueni County:

- 1 Upon sharing the availability of the budget documents results with the County, the County published five more budget documents. It is recommended that the county should always publish the budget documents on time.
- 2 The County should ensure they disclose the complete information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is important. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 Also, the county should ensure that budget documents disclose both financial and non-financial information comprehensively. Information on expenditure classifications, including the multi-year performance and projection, should also be made available in the budget documents.
- 4 The County responded to the availability survey by publishing six more budget documents online, even though there was no Comprehensiveness survey. It is recommended that the county have a point person who can respond to the survey results and the information that CSOs are seeking, as was done by two Counties that responded to the Comprehensiveness survey.

Makueni County has a
transparency index of
70/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

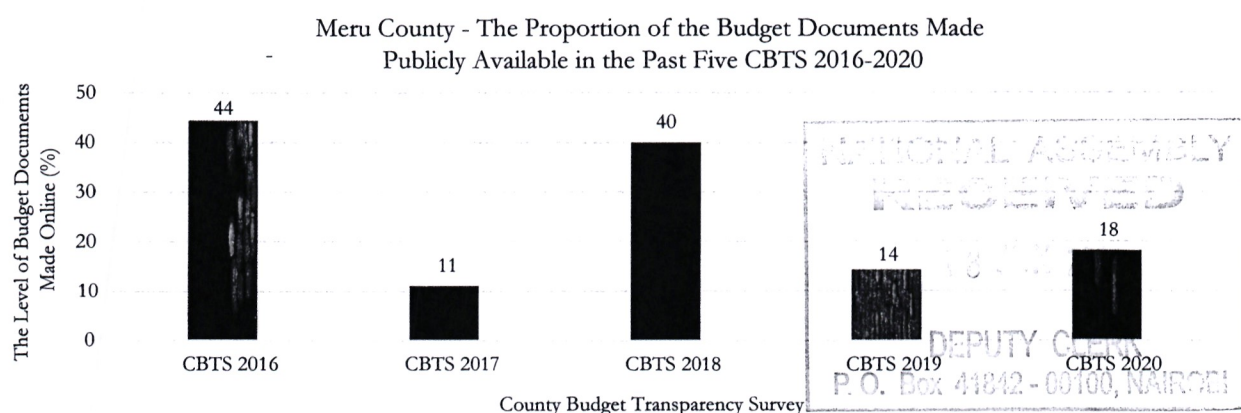
MERU COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Meru County has a transparency index of 16/100 points in CBTS 2020.**

Availability of Budget Documents

Meru County made publicly available two budget documents representing 18 per cent of the documents under evaluation, an improvement from CBTS 2019 when it was 14 per cent. As shown in Figure 1, the county had published four budget documents in CBTS 2018, representing 40 per cent, meaning the County stopped publishing some budget documents.

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



The Level of Information Disclosed in Available Budget Documents

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

Meru County published online two of the eight subjected to the Comprehensiveness survey in the CBTS 2020, as shown in table 1.

Table 1: The Level of Information Provided by Meru County in the Published Budget Documents

Meru County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1. Annual Development Plan	2019/20	57
2. County Integrated Development Plan	2018-2022	55
3. County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
4. County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	Not published
5. Programme-Based Budget	2019/20 - 21st July 2019	Not published
6. Citizens Budget	2019/20 - Accompany PBB	Not published
7. Finance Act	Finance Act of 2019	Not published
8. County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

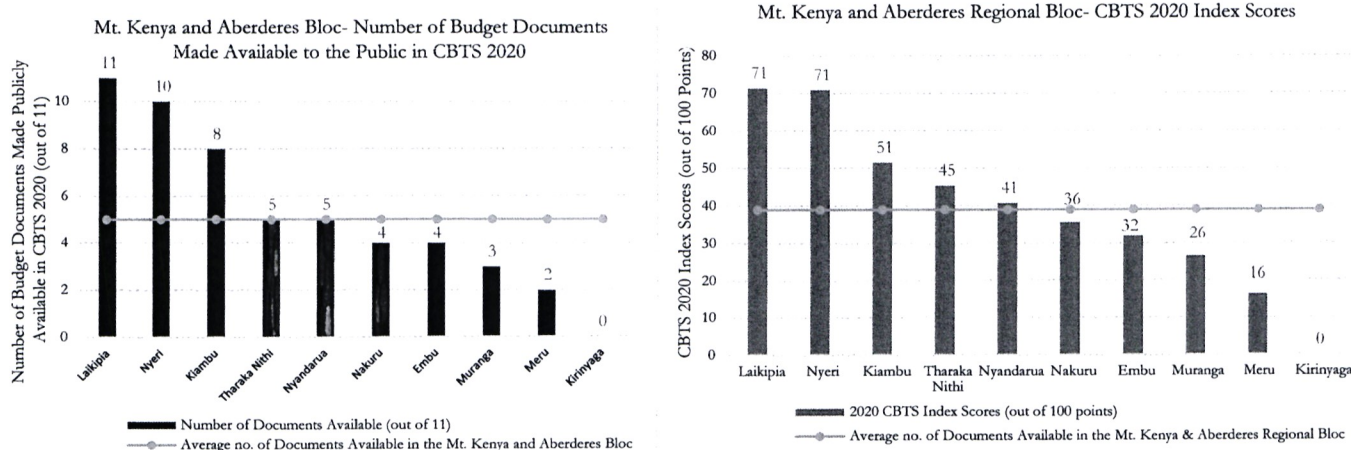
Meru County does not have revenue information broken down by source on the Annual Development Plan. Another area that most Counties do not give information on is historical revenue performance on the previously implemented CIDP, including Meru County. The County Integrated Development Plan also does not give information on expenditure projections across the coming five years. The County also failed to provide information on the breakdown of recurrent and development expenditure in the ADP.

Documentation of public participation

Meru County does not provide any information on the public's participation spaces on the CIDP and ADP. In general, Counties disclosed 13 out of 100 points of public participation information on the published CIDPs. There were only three points of public participation information disclosed in the Annual Development Plan.

How Meru County Compares with Counties under the Mt. Kenya and Aberderes Regional Economic Bloc

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



Compared to counties under Mt. Kenya and Aberderes regional bloc, Meru County performed below the average index score, as shown in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Meru County:

- 1 Previously, the County had made the County Fiscal Strategy Paper and the Approved Programme-Based Budget publicly available but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that the County has never published the Citizens Budget, published by 17 Counties in CBTS 2020. The County should also publish the Quarterly Budget Implementation Reports across all four quarters; this has been consistently done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is also not publicly available on the Meru County website and needs to be published.
- 3 The County should ensure they disclose enough information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Furthermore, there is a need to actively engage vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should also provide expenditure and revenue information comprehensively on the budget documents. This should also include the breakdown by sources/categories and departments.
- 5 Despite IBPK's efforts in sharing results with the County, there was no feedback from the county on both Availability and Comprehensiveness. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Meru County has a transparency index of **16/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

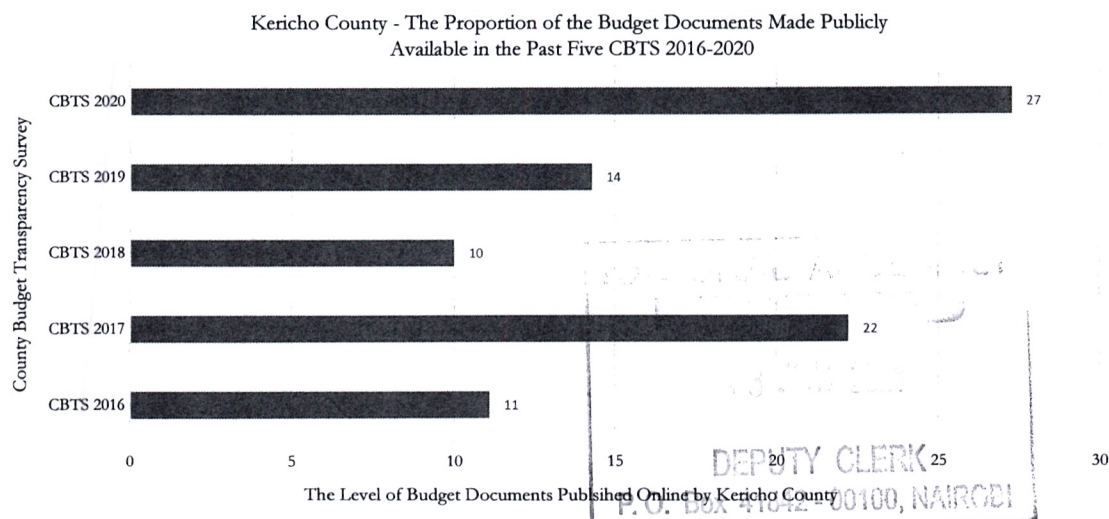
KERICHO COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Kericho County has a transparency index of 23/100 points in CBTS 2020.**

Availability of Budget Documents

In the last three rounds of CBTS from 2018 to 2020, Kericho County has improved in making budget documents publicly available, as shown in Figure 1. In the CBTS 2020, the County published three budget documents - 27 per cent of the total budget documents assessed.

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



The Level of Information Disclosed in Available Budget Documents

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

Kericho County published three of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020. The County only disclosed 30 out of 100 points on the level of information in the Annual Development Plan. This highly varied with the level of information published in the County in the Integrated Development Plan at 67 out of 100 points.

Table 1: The Level of Information Provided by Kericho County in the Published Budget Documents

Kericho County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	67
2.Programme-Based Budget	2019/20 - 21st July 2019	46
3.Annual Development Plan	2019/20	30
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
5.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	Not Published
6.Citizens Budget	2019/20 - Accompany PBB	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

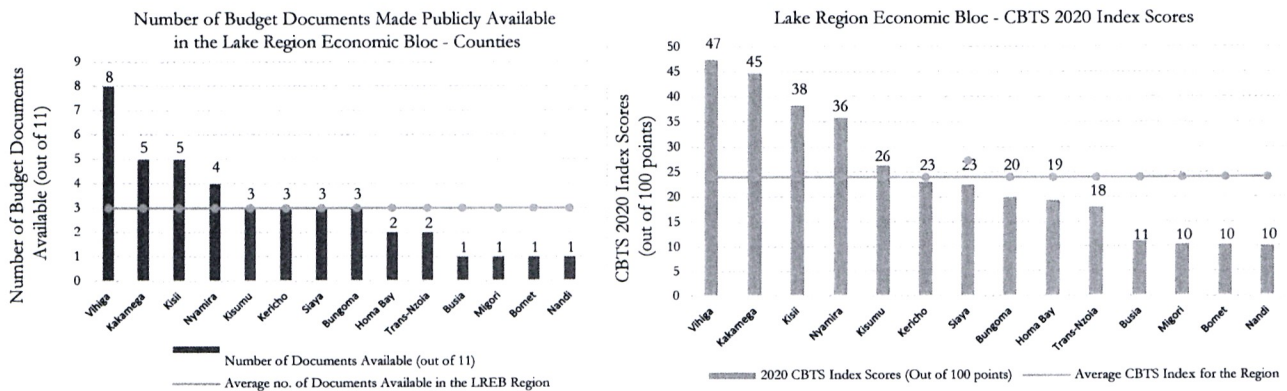
Kericho County does not present information on capital projects in its Programme-Based Budget. Further, the County presented the coming year's revenue estimates by source, but the County failed to provide multi-year historical performance and the upcoming two financial year estimates. The ADP for Kericho County does not have information on departmental expenditure estimates, nor any breakdown of recurrent and development expenditure. Additionally, the ADP does not disclose the revenue targets by source: equitable share, own-source revenue, and conditional grants.

Documentation of public participation

Information on the level of participation was assessed in four budget documents of which Kericho County published three. However, the County does not disclose any information on participation spaces offered to the public. Generally, Counties disclosed 13 out of 100 points of information on public participation in the published CIDPs.

How Kericho County Compares with the Neighboring Counties Under the Lake Region Economic Bloc

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



Kericho County performed below the average transparency index for the Counties under the Lake Region Economic Bloc. Despite publishing a similar number of budget documents as Kisumu county, its transparency index score is lower by three points.

To improve budget transparency and citizens engagement, the following are recommendations to Kericho County:

- 1 During the CBTS 2020 period, the Kericho County Assembly website was down. Kericho County should ensure the websites are working and content is publicly accessible to the citizens.
- 2 During the first access to the websites, the County Assembly website had [CFSP 2019](#), but the same link was not working at the final check. Kericho County had made the County Fiscal Strategy Paper publicly available but failed to publish it in the CBTS 2020. The County should consistently publish the budget documents.
- 3 Previous surveys from 2016-2020 show that Kericho County has never published the Citizens Budget, published by 17 Counties in CBTS 2020. Besides, Kericho County should publish the Quarterly Budget Implementation Reports across all four quarters, which have consistently been published by Baringo, Laikipia, and Elgeyo Marakwet Counties. The County also needs to publish its Finance Act and County Budget Review and Outlook Paper.
- 4 Kericho County should ensure the budget documents disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, the County should actively engage vulnerable and underrepresented communities directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 5 Further, the county should ensure that budget documents disclose non-financial information comprehensively.
- 6 Despite the efforts in sharing results with Kericho County, there was no feedback from the County in both the Availability and Comprehensiveness parts of surveys. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Kericho County has a transparency index of **23/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

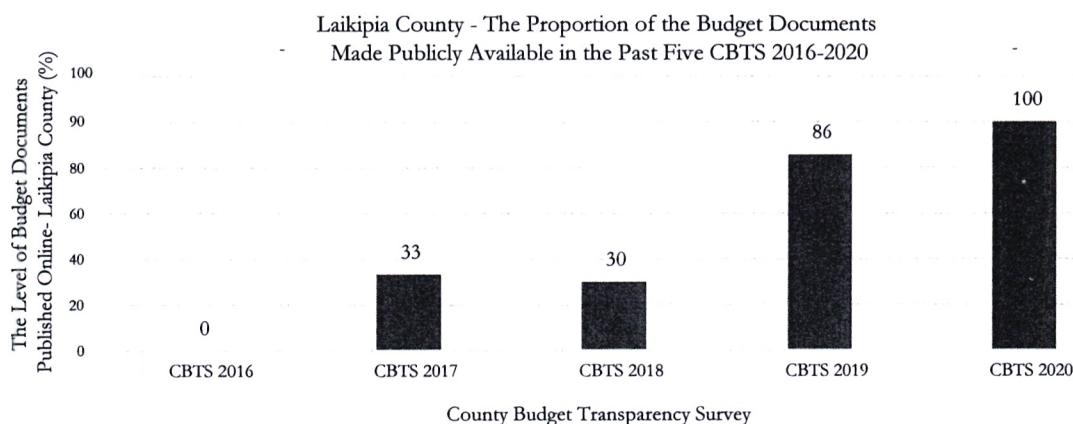
LAIKIPIA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Laikipia County has a transparency index of 71/100 points in CBTS 2020.**

Availability of Budget Documents

Laikipia County made all the 11 budget documents publicly available in CBTS 2020, scoring 100 per cent. This was an improvement from the CBTS 2019 when the County had made 86 per cent of the budget documents evaluated publicly available.

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



The Level of Information Disclosed in Available Budget Documents

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

Laikipia County Finance Act presented 80 out of 100 points of the budget information, which highly varied from the County Fiscal Strategy Paper that only provided 44 out of 100 points of the information assessed.

Table 1: The Level of Information Provided by Laikipia County in the Published Budget Documents

Laikipia County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.Finance Act	Finance Act of 2019	80
2.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	79
3.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	65
4.Annual Development Plan	2019/20	60
5.County Integrated Development Plan	2018-2022	59
6.Programme-Based Budget	2019/20 - 21st July 2019	49
7.Citizens Budget	2019/20 - Accompany PBB	48
8.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	44

Among all the counties that published at least one budget document, Laikipia county outperformed all in providing non-financial information. However, the County does not have non-financial information in the quarterly budget implementation reports.

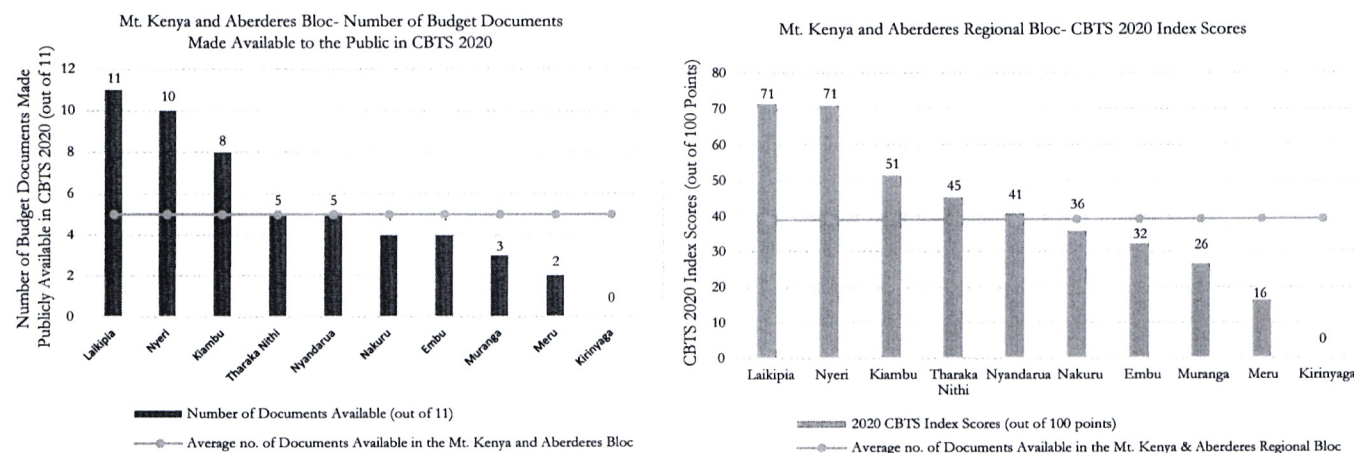
Laikipia County does not provide complete information on the details of capital projects; for instance, the County misses some details in the Programme Based Budget and Quarterly budget implementation reports on status and timelines. The County provided location and costs/ allocations of the capital projects. The revenue performance and multi-year projections on revenue were also least provided by Laikipia County in the Programme Based Budget, County Fiscal Strategy Paper and County Budget Review and Outlook Paper. The County does not fully publish disaggregated information either by departmental recurrent and development or by multi-year projections and performance years as noted in the County Integrated Development Plan, Annual Development Plan, County Fiscal Strategy Paper and County Budget Review and Outlook Paper.

Documentation of public participation

Laikipia County does not provide any information on the public's participation spaces in the CIDP based on the assessment questions. Overall, Counties disclosed 13 out of 100 points of information on public participation in the published CIDPs.

How Laikipia County Performance Compares with Neighboring Counties Under the Mt. Kenya and Aberderes Regional Economic Bloc

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



To improve budget transparency and citizens engagement, the following are recommendations to Laikipia County:

- 1 Upon sharing the availability of the budget documents results with the County, the County published six more budget documents. It is recommended that the county should always publish the budget documents on time.
- 2 Laikipia County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is highly recommended. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 Also, the County should ensure that budget documents disclose both financial and non-financial information comprehensively. Information on multi-year performance and projection should also be made available in the budget documents.
- 4 The County responded to the Availability survey by publishing six more budget documents online, even though there was no Comprehensiveness survey. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as was done by two Counties that responded to the Comprehensiveness survey.

Laikipia County has a transparency index of **71/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

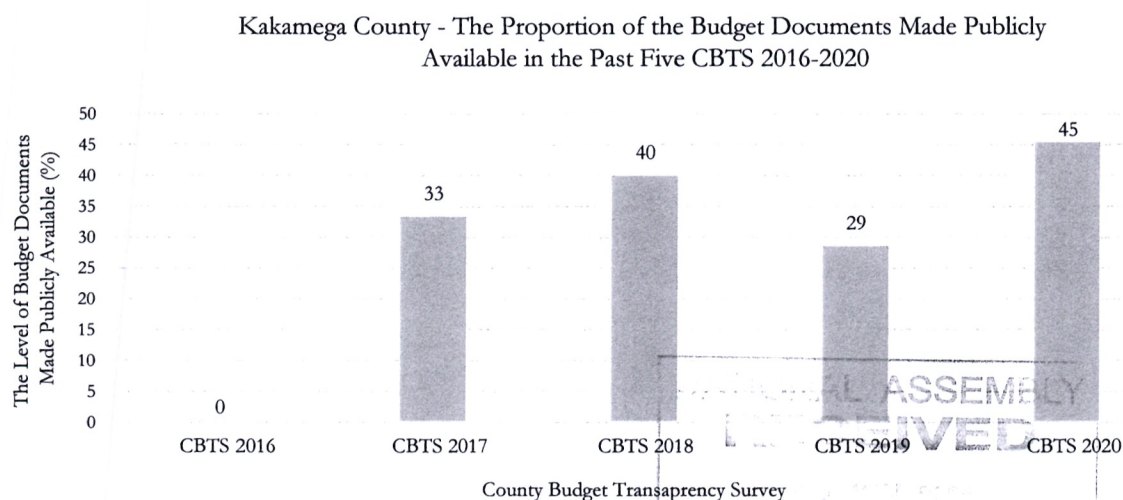
KAKAMEGA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Kakamega County has a transparency index of 45/100 points in CBTS 2020.**

Availability of Budget Documents

As compared to CBTS 2019, Kakamega County improved by publishing two more budget documents. Figure 1 shows the proportion (in %) of budget documents published by Kakamega in the last five rounds of surveys.

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



The Level of Information Disclosed in Available Budget Documents

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

Kakamega County published five of the eight budget documents subjected to the comprehensiveness survey part in the CBTS 2020 and scored 69 out of 100 points for the level of information disclosed in the County Integrated Development Plan, while the Approved Programme Based Budget scored 46 out of 100 points as in table 1.

Table 1: The Level of Information Provided by Kakamega County in the Published Budget Documents

Kakamega County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	69
2.Annual Development Plan	2019/20	47
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	83
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	67
5.Programme-Based Budget	2019/20 - 21st July 2019	46
6.Citizens Budget	2019/20 - Accompany PBB	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

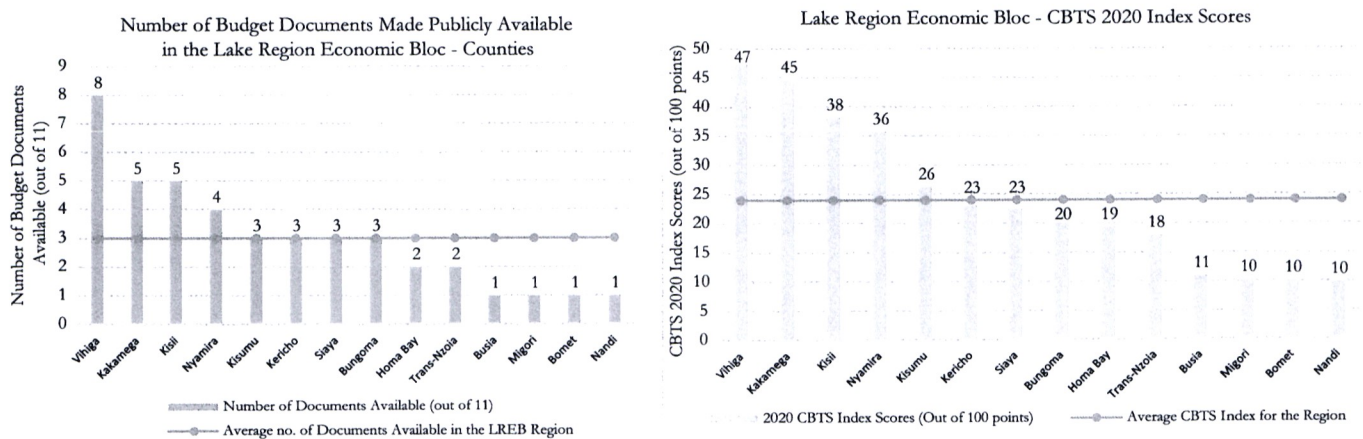
Kakamega County does not present information on capital projects in its Programme-Based Budget. Besides, the County has no information on multi-year projections and historical performance on revenue. The ADP does not have information on the breakdown of recurrent and development by departments.

Documentation of public participation

With all the four budget documents in which the level of participation information was assessed, Kajiado County does not disclose any information on participation spaces offered to the public.

How Kakamega County Compares with the Neighboring Counties Under the Lake Region Economic Bloc

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



In the LREB, Kakamega County performed better with seven points than Kisii County despite publishing a similar number of budget documents.

To improve budget transparency and citizens engagement, the following are recommendations to Kakamega County:

- 1 In CBTS 2018, Kakamega County had made its Finance Act publicly available but failed to publish it in the CBTS 2020. The County should consistently publish its budget documents.
- 2 Previous surveys from 2016-2020 show that Kakamega County has never published the Citizens Budget, published by 17 Counties in CBTS 2020. Besides, Kakamega County should publish the Quarterly Budget Implementation Reports across all four quarters as have consistently been published by Baringo, Laikipia and Elgeyo Marakwet Counties.
- 3 Kakamega County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 Also, the County should ensure that budget documents disclose non-financial information comprehensively.
- 5 Despite the efforts in sharing results with Kakamega County, there was no feedback from the County in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Kakamega County has a transparency index of **45/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

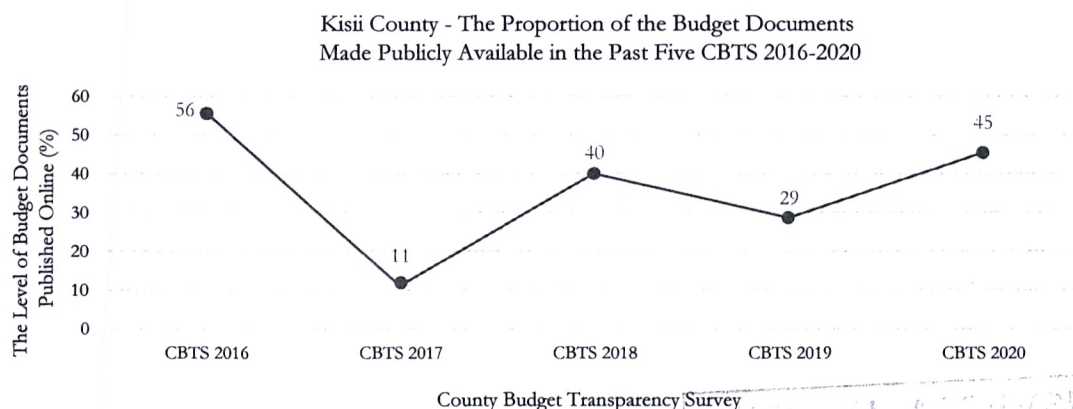
KISII COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Kisii County has a transparency index of 38/100 points in CBTS 2020.**

Availability of Budget Documents

Kisii County performance in making budget documents publicly available has always fluctuated, as shown in Figure 1. However, there was an improvement to having five budget documents online in the CBTS 2020 compared to the previous survey in 2019 when the County had only two budget documents online.

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



The Level of Information Disclosed in Available Budget Documents

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

Kisii County published five of the eight subjected to the comprehensiveness survey in the CBTS 2020 and scored 73 out of 100 points on the level of information disclosed in the County Integrated Development Plan and only 36 out of 100 points in the Citizens Budget as in table 1. Kisii County published budget estimates which citizens cannot tell the approval status, and thus in this survey, it is indicated as not publicly available as only Approved PBBs were being assessed.

Table 1: The Level of Information Provided by Kisii County in the Published Budget Documents

Kisii County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	73
2.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	67
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	44
4.Annual Development Plan	2019/20	43
5.Citizens Budget	2019/20 - Accompany PBB	36
6.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

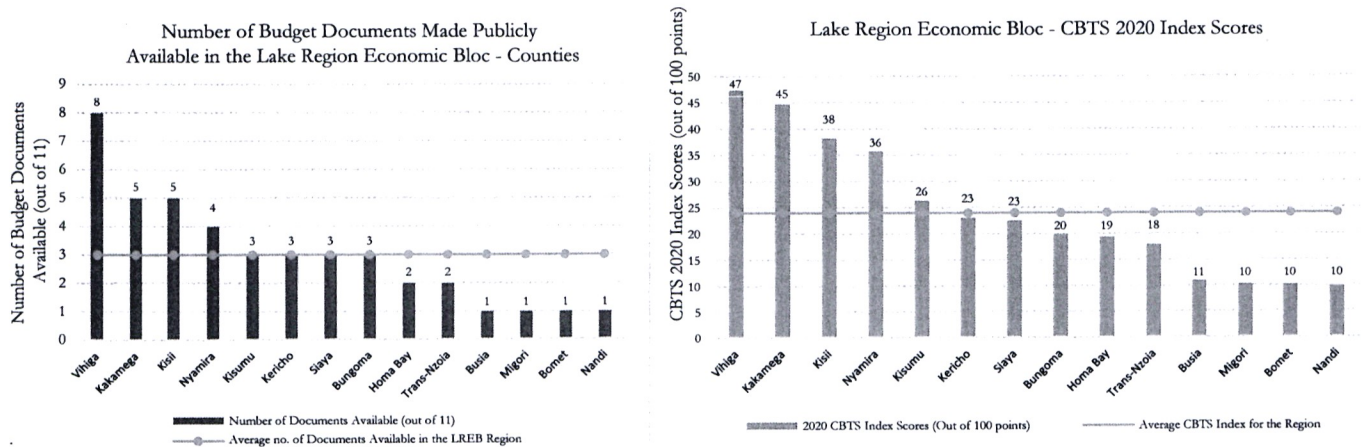
The county publishes non-financial information details in the ADP, but the County does not present complete details. For instance, there were no baselines provided, which hinders public interaction with budgets, especially tracking performances.

Documentation of public participation

Kisii County does not provide any public participation information despite publishing three out of four budget documents that the public participation component was assessed. The poor practice stands out as the County only mentioned that the County held stakeholder and consultative meetings in the CIDP and CFSP, but there is no complete information on where the participation took place and what kind of input came from the public. Also, the County does not give any information on the feedback and how that informed or shaped the County's priorities.

How Kisii County Compares with Neighboring Counties Under the Lake Region Economic Bloc

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

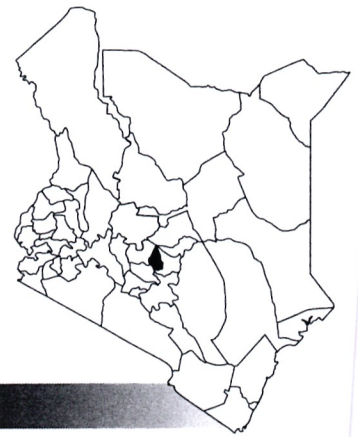


Kisii County is among the top three counties in the Lake Region Economic Bloc. It is worth noting that Kakamega and Kisii Counties published a similar number of budget documents, but Kakamega County had a better transparency index than Kisii at 45 points, as in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Kisii County:

- 1 Kisii County should ensure the published Programme Based Budgets are Approved and well indicated in the published document. In the CBTS 2018, the County had published an approved PBB.
- 2 Previous surveys from 2016-2020 show that Kisii County has never published the Citizens Budget published by 17 Counties in CBTS 2020. Also, Kisii County should publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The County needs to also publish the Finance Act.
- 3 Kisii County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is highly recommended. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 Also, the county should ensure that budget documents disclose non-financial information comprehensively.
- 5 The County responded to the availability survey by publishing one more budget document online. There was no comprehensiveness survey feedback. It is recommended that the county has a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Kisii County has a transparency index of **38/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

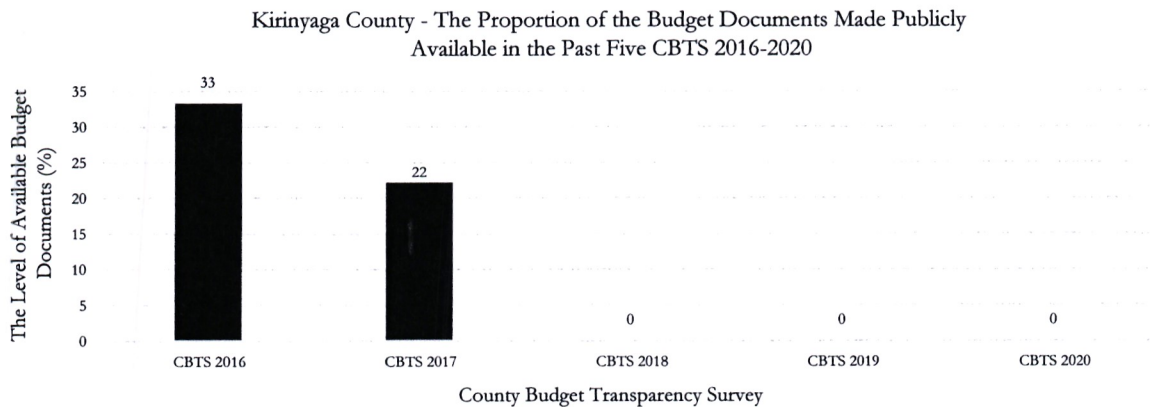
KIRINYAGA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Kirinyaga County has a transparency index of 0/100 points in CBTS 2020.**

Availability of Budget Documents

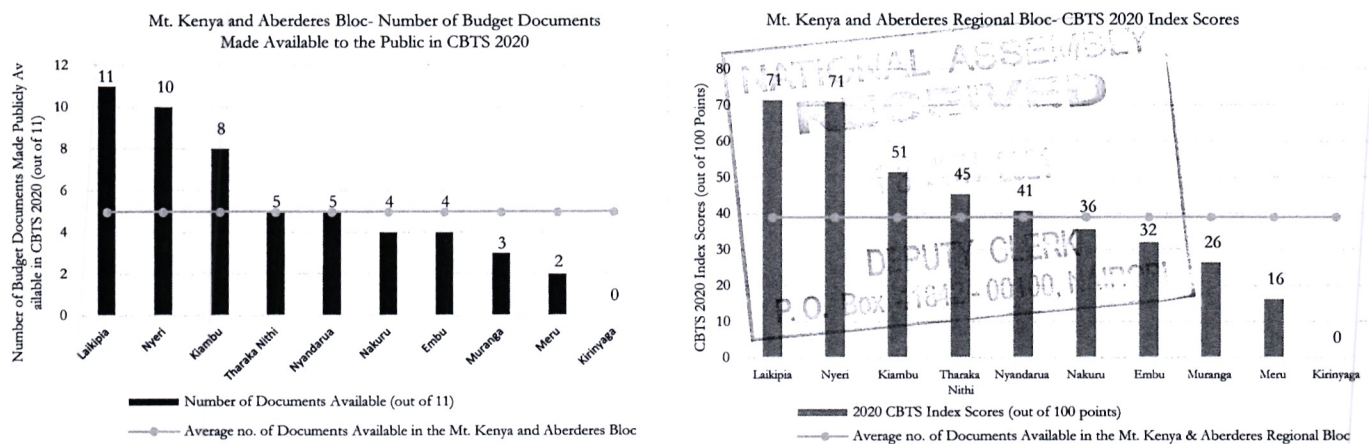
As seen in Figure 1 below, Kirinyaga County stopped publishing key budget documents in CBTS 2018 and has not started publishing them again. This means that Kirinyaga County failed to publish a single budget document in the last three rounds of the CBTS from 2018 to 2020.

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



How Kirinyaga County Compares with Neighboring Counties Under the Mt. Kenya and Aberderes Regional Economic Bloc

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

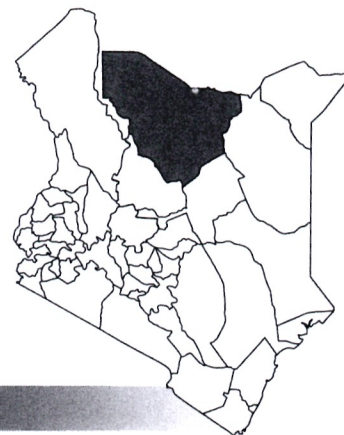


Kirinyaga is the only county that does not publish a budget document in the Mt. Kenya and Aberderes Regional Economic Bloc. The region has two counties, Laikipia and Nyeri, which have an index score of more than 70 out of 100 points, as shown in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Kirinyaga County:

- 1 In CBTS 2016, Kirinyaga County made three budget documents publicly available but failed to publish them since 2018. These include the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget. The County had its first quarter implementation report published online and the County Budget Review and Outlook Paper in CBTS 2017. The County should consistently publish the budget documents.
- 2 The CBTS surveys from 2016-2020 show that Kirinyaga County has never published the Citizens Budget published by 17 Counties in CBTS 2020. Also, Kirinyaga County has never published Quarterly Budget Implementation Reports from quarter two to four, which should be provided across all four quarters as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The County should also publish the Finance Act, which is currently published by nine counties.
- 3 There was no feedback from the County in the Availability part when the survey results were shared.
- 4 Though there was no budget document published, Kirinyaga County needs to have mechanisms to engage the public during budget formulation and monitor budget implementation. The County should also actively engage with vulnerable and underrepresented communities directly or through budget facilitators and other CSOs. There is a need to introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.

Kirinyaga County has a
transparency index of
0/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

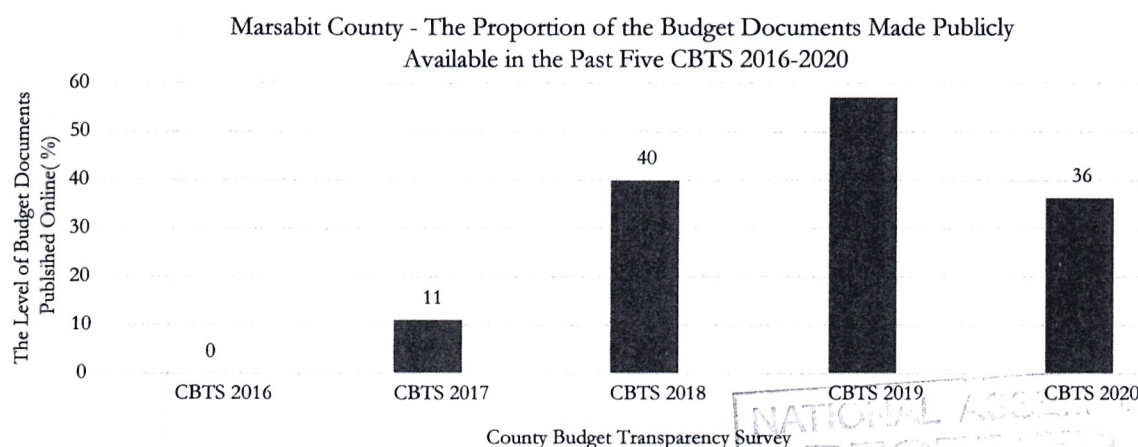
MARSABIT COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Marsabit County has a transparency index of 36/100 points in CBTS 2020.**

Availability of Budget Documents

Compared to CBTS 2019, there was a drop in the number of published budgets documents by Marsabit County. Figure 1 shows the proportion (in %) of the budget documents published on Marsabit County's website in the last six rounds of the survey.

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



The Level of Information Disclosed in Available Budget Documents

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

Marsabit County published four of the eight budget documents online subjected to the comprehensiveness survey in the CBTS 2020. It disclosed 76 out of 100 points in the County Integrated Development Plan, while the County Fiscal Strategy Paper only presented less than half of the information evaluated.

Table 1: The Level of Information Provided by Marsabit County in the Published Budget Documents

Marsabit County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	76
2.Annual Development Plan	2019/20	70
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	79
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	40
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

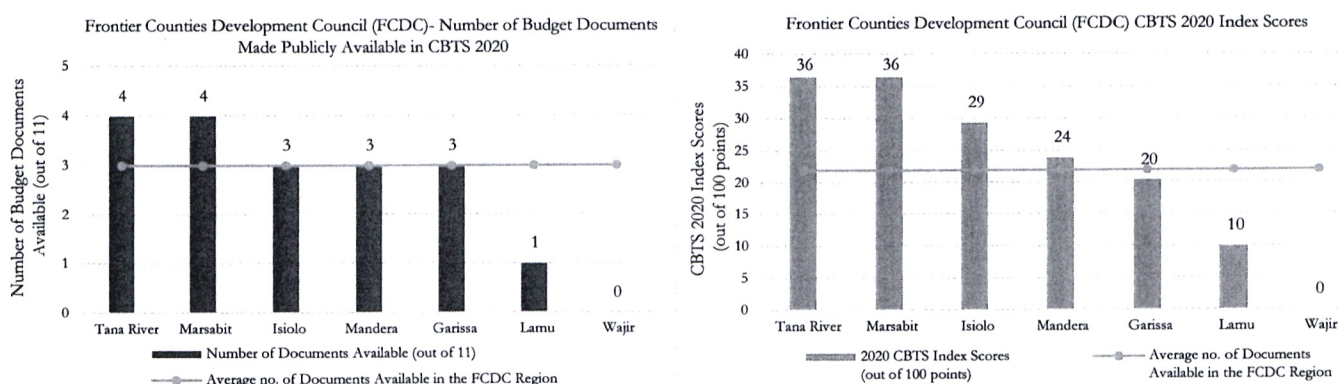
Overall, the budget documents published by Marsabit County present complete information on the County's priorities. However, the Marsabit County Fiscal Strategy Paper does not give the information on the half-year actual expenditure by departments and revenue by all categories with comparisons to either half or full-year targets. These details are critical in enabling citizens to tell whether the current year budget is realistic or not and decide on the budget ceilings for the coming year.

Documentation of public participation

The County only presented information on public participation priorities/ inputs from the public in the CIDP. The County does not give more information on participants' disaggregation and specific locations where participation took place. Further, the County has no information on how the County utilized such inputs to inform the County's decisions. Overall, Counties disclosed 13 out of 100 points of information on public participation in the published CIDPs. Marsabit County omitted the information on public participation in the ADP and CFSP despite the documents made available publicly.

How Marsabit County Compares with Counties under the Frontier Counties Development Council (FCDC)

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



To improve budget transparency and citizens engagement, the following are recommendations to Marsabit County:

- 1 The County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. The active engagement of vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, cannot be overemphasized. The County should also introduce opportunities for citizens' input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 2 The county should ensure that budget documents disclose comprehensive revenue and expenditure information in all the respective budget documents.
- 3 Previously, Marsabit County had made the Citizens Budget and 2nd Quarter Budget Implementation Report available online but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 4 Surveys from 2016-2020 show that Marsabit County has never published the Approved Programme Based Budget, which in CBTS 2020 was published by 11 counties. Marsabit County should publish the Quarterly Budget Implementation Reports across all four quarters as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties.
- 5 Despite sharing results with Marsabit County, there was no feedback from the County in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Marsabit County has a transparency index of **36/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

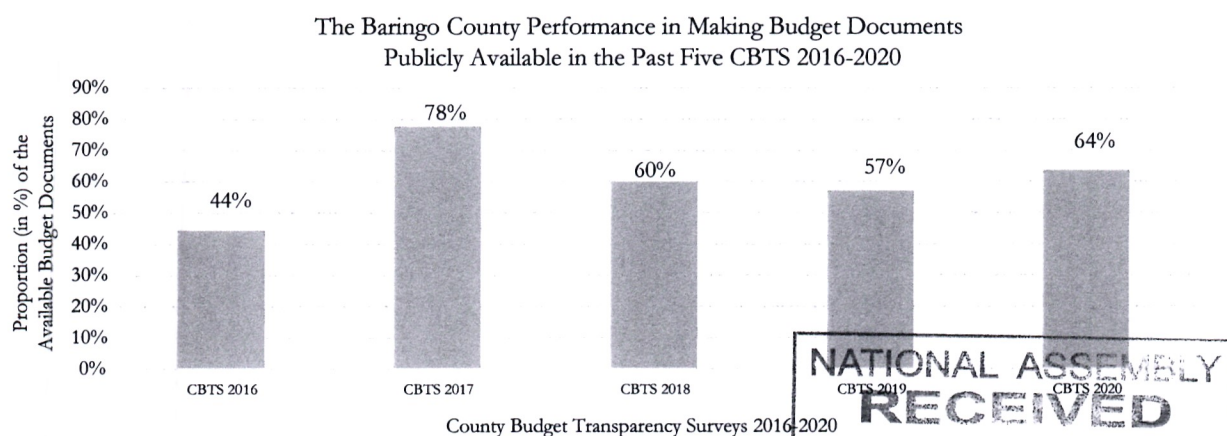
BARINGO COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Baringo County has a transparency index of 47/100 points in CBTS 2020.**

Availability of Budget Documents

Over the last five 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 has been going up. The CBTS 2020 shows that Baringo county published 64 per cent of the budget documents to the public, representing seven out of 11 budget documents under evaluation and a lower rate compared to its highest level in 2017, as shown in Figure 1.

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



Source: CBTS 2016-2020, IBPK

The Level of Information Disclosed in Available Budget Documents

How comprehensive is the content of the key budget documents that Baringo County makes available to the public? Baringo County disclosed the highest level of information in the CQBIR at 96 out of 100 points against other Counties. The comprehensiveness of the County Quarterly Budget Implementation Report and County Integrated Development Plan for Baringo County outperformed all other counties that had these documents published. The County provided less than half of the evaluated information in the CBROP 2019, coming 2nd last in the level of information provided amongst other 21 Counties that published the County Budget Review and Outlook Papers.

Table 1: The Level of Information Provided by Baringo County in the Four Published Budget Documents.

Baringo County-Key Budget Document	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Quarterly Budget Implementation Report	2019/20 Quarter 4-31st July 2020	96
2.County Integrated Development Plan	2018-2022	82
3.Annual Development Plan	2019/20	60
4.County Budget Review and Outlook Paper	CBROP 2019- 28th October 2019	47
5.County Fiscal Strategy Paper	CFSP 2019 -21st March 2019	Not Published
6.Programme-Based Budget	2019/20 -21st July 2019	Not Published
7.Citizens Budget	2019/20 -Accompany PBB	Not Published
8.Finance Act	Finance Act of 2019	Not Published

Source: IBPK CBTS, 2020.

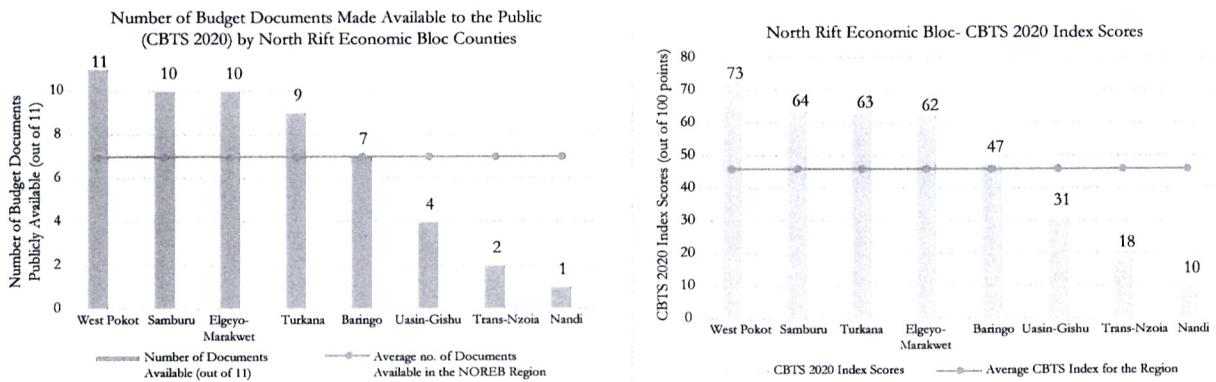
The County performed better in disclosing the Revenue information at 53/100 points compared to expenditure information at 40/100 points. Also, the non-financial information provided in the published budget documents was 60/100 points.

Documentation of public participation.

This is the section that Baringo County poorly performed by providing only 17 out of 100 points of the information on public participation. The County provides some information in the County Integrated Development Plan and Annual Development Plan on the public inputs. However, the County entirely failed to present information on how public input informed its budget decisions.

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

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

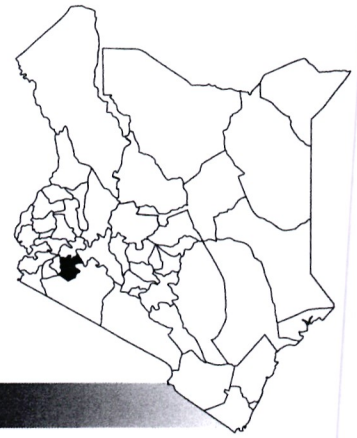


Baringo County performed above the average score of counties under NOREB in the CBTS index 2020 and comes fifth in both availability and transparency index as in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Baringo County:

- 1 Continue publishing its Implementation reports. However, in the last two rounds of the survey, Baringo County has failed to publish the Approved Programme Based Budget and Finance Act. It is recommended that the County consistently make the budget documents publicly available.
- 2 According to the previous surveys, Baringo County has never published the Citizen Budget during the survey(s) period, which in CBTS 2020, was published by 17 Counties. However, on the website, which we encourage other counties to replicate, the previous year's Citizens Budgets are available on the Baringo County website. It is recommended that Baringo publish the citizens' version in a timely manner to serve its purpose.
- 3 The County should ensure they disclose the complete information on public participation spaces. This comprises information on disaggregation of participants at specific levels, input from the public and the feedback and the kind of decisions the participation informed. Baringo County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is recommended. Besides, the County should introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose financial and non-financial information below departmental levels comprehensively, especially in the Annual Development Plan.
- 5 Baringo County responded by making available one more budget document available to the public, though there was no feedback on the Comprehensiveness part of the survey. It is recommended the County have a point person who can respond to the survey results and the information that citizens and CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Baringo County has a transparency index of **47/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

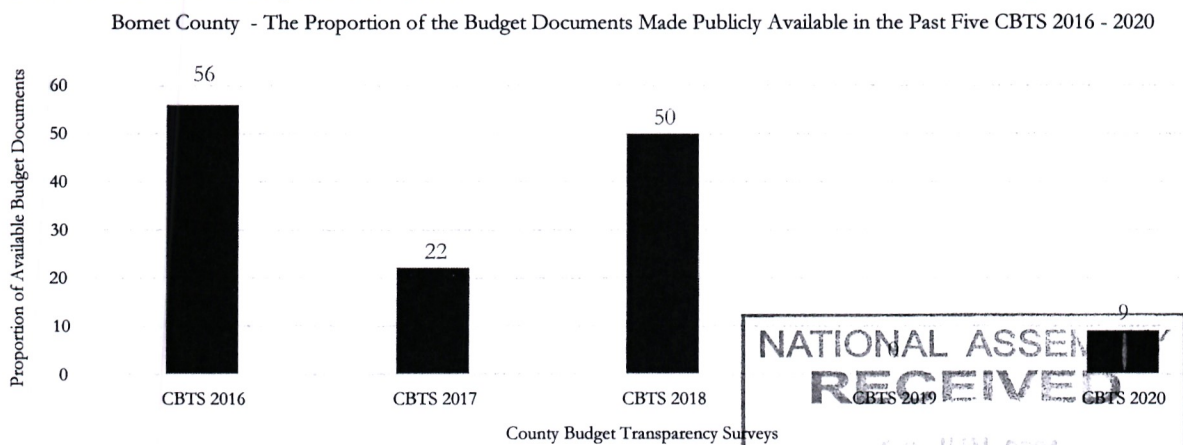
BOMET COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Bomet County has a transparency index of 10/100 points in CBTS 2020.**

Availability of Budget Documents

Over the last five surveys, the proportion (in %) of the number of budget documents published by Bomet County has fluctuated, though the overall number of documents published by counties has been going up. In the CBTS 2019, Bomet County never published a budget document, though there was an improvement in the current CBTS 2020, where the County published one budget document as shown in Figure 1.

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



Source: CBTS 2016-2020, IBPK

The Level of Information Disclosed in Available Budget Documents

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

Bomet County is one of the five Counties that made only one budget document publicly available. The County disclosed 68 out of 100 points in the County Integrated Development Plan published.

Table 1: The Level of Information Provided by Bomet County in the County Integrated Development Plan.

Bomet County-Key Budget Documents Under Evaluation	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	68
2.Annual Development Plan	2019/20	Not Published
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	Not Published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
6.Citizens Budget	2019/20 - Accompany PBB	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

Based on the published CIDP, the County performed better in disclosing its Revenue information. In all the three questions in the CIDP, Bomet County disclosed full revenue details with breakdown by sources: equitable share, own-source revenue, and conditional grants.

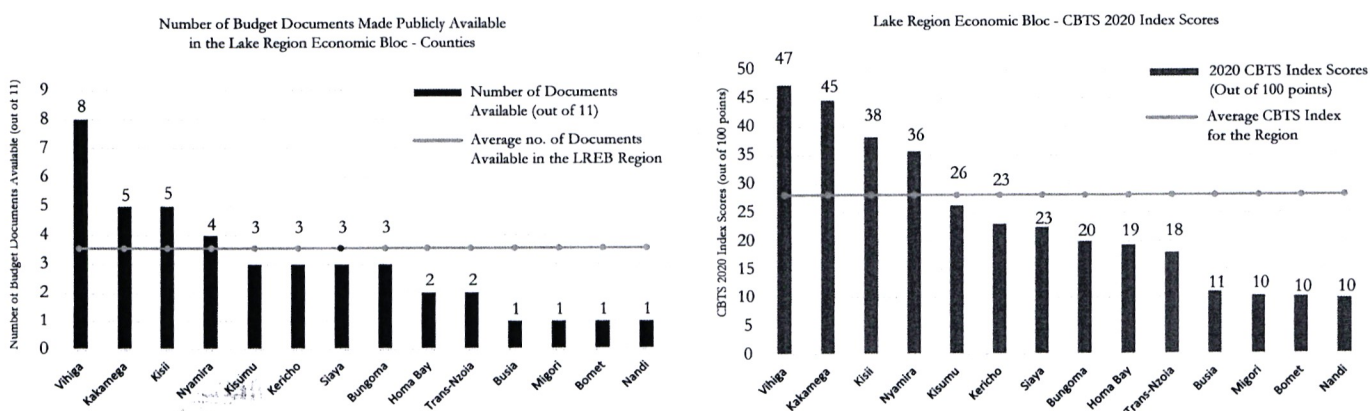
The County poorly performed on the presentation of the historical expenditure performances and projections; here, the County failed to disclose the performance of the previously implemented CIDP on expenditure and non-financial information. Further, the County did not fully disclose expenditure projections for the upcoming five years by departments.

Documentation of public participation.

Bomet County does not provide any information on the public’s participation spaces on the CIDP based on both questions used in the assessment. Generally, Counties disclosed 13 out of 100 points of information on public participation on the published CIDPs.

How Bomet County Compares with Neighboring Counties Under the Lake Region Economic Bloc

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



Bomet is one of the four Counties that published only one budget document in the CBTS 2020 under Lake Region Economic Bloc and scored 10/100 points in the transparency index.

To improve budget transparency and citizens engagement, the following are recommendations to Bomet County:

- 1 Previous surveys show Bomet County once published more than half of the evaluated budget documents. Therefore, the county should publish the budget documents that it stopped publishing: Approved Programme Based Budget, Annual Development Plan, County Fiscal Strategy Paper and County Budget Review and Outlook Paper.
- 2 The County should also publish the Budget documents that it has never published, among them the Citizen Budget, which in CBTS 2020 was published by 17 Counties; the Finance Act published by 9 Counties; and Implementation Reports across all the four quarters, which have consistently been published by Baringo, Laikipia, Elgeyo Marakwet Counties amongst others.
- 3 The County should ensure that budget documents disclose expenditure information disaggregated by departments.
- 4 The County should disclose information on public participation spaces. This should cover the public’s input and the feedback with the kind of decisions the participation informed. The County should have

mechanisms to engage the public during budget formulation and monitor budget implementation and actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. Also, the County should introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.

- 5 Despite the efforts in sharing results with Bomet County, there was no feedback from the County in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that citizens and CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Bomet County has a transparency index of

10/100

Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

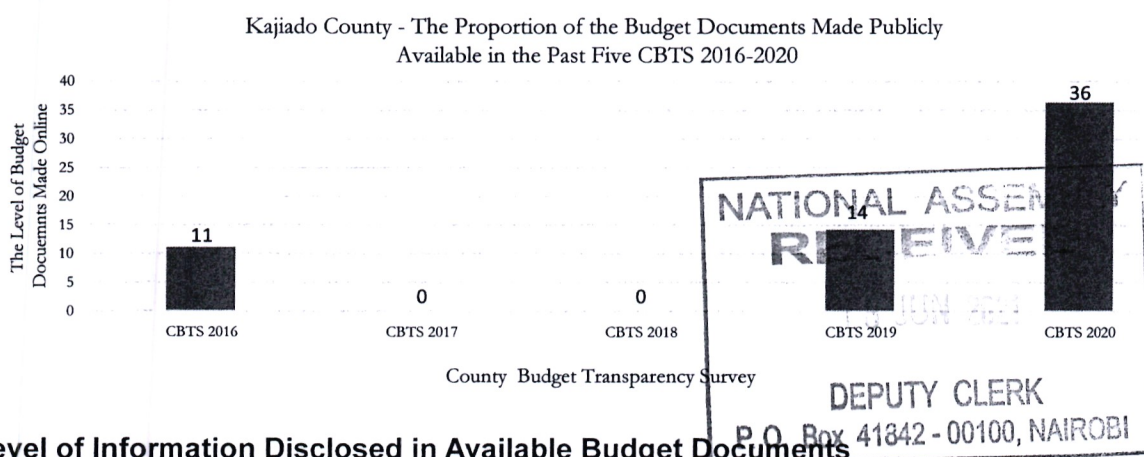
KAJIADO COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Kajiado County has a transparency index of 33/100 points in CBTS 2020.**

Availability of Budget Documents

In the last three rounds of CBTS from 2018 to 2020, Kajiado County has made improvements in making the budget documents publicly available, as shown in Figure 1

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



The Level of Information Disclosed in Available Budget Documents

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

All the four budget documents published online by Kajiado County were subjected to the comprehensiveness survey, and the Citizens Budget scored 69 points while the ADP scored 43 out of 100 points on the levels of details assessed.

Table 1: The Level of Information Provided by Kajiado County in the Published Budget Documents

Kajiado County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.Citizens Budget	2019/20 -Accompany PBB	69
2.County Integrated Development Plan	2018-2022	68
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	65
4.Annual Development Plan	2019/20	43
5.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
6.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

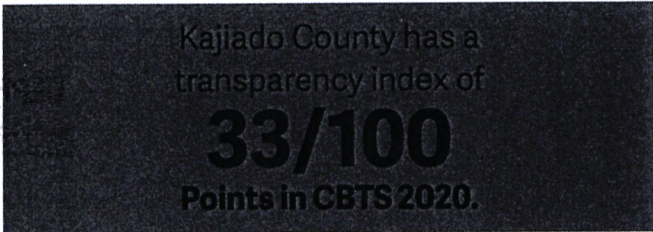
The County does not present information on revenue targets for the three categories: equitable share, local revenue, and conditional grants for the coming year in the Annual Development Plan. Further, in a similar document, the County does not present disaggregation of expenditure to recurrent and development. Also, Kajiado does not disclose information on capital projects in the ADP.

Documentation of public participation

Three budget documents published by Kajiado County had two questions, each used to assess the level of information on public participation. However, the County does not disclose any information on participation spaces offered to the public.

To improve budget transparency and citizens engagement, the following are recommendations to Kajiado County:

- 1 Previous surveys from 2016-2020 show that Kajiado County has never published the Approved Programme Based Budget, which in the CBTS 2020 was published by 11 counties. There was a Programme-Based Budget on the county website, but citizens cannot tell whether it is approved or not, and in this case, it is taken as not publicly available as it not approved. Besides, Kajiado County should publish the Quarterly Budget Implementation Reports across all four quarters, which have consistently been published by Baringo, Laikipia, Elgeyo Marakwet Counties. The County needs to also publish the Finance Act and County Budget Review and Outlook Paper.
- 2 Kajiado County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 The County should ensure that budget documents disclose information on revenue targets and expenditure breakdown to recurrent and development comprehensively. Also, the County should have all the details for capital projects.
- 4 Despite the efforts in sharing results with Kajiado County, there was no feedback from the County in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.



Kajiado County has a
transparency index of
33/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

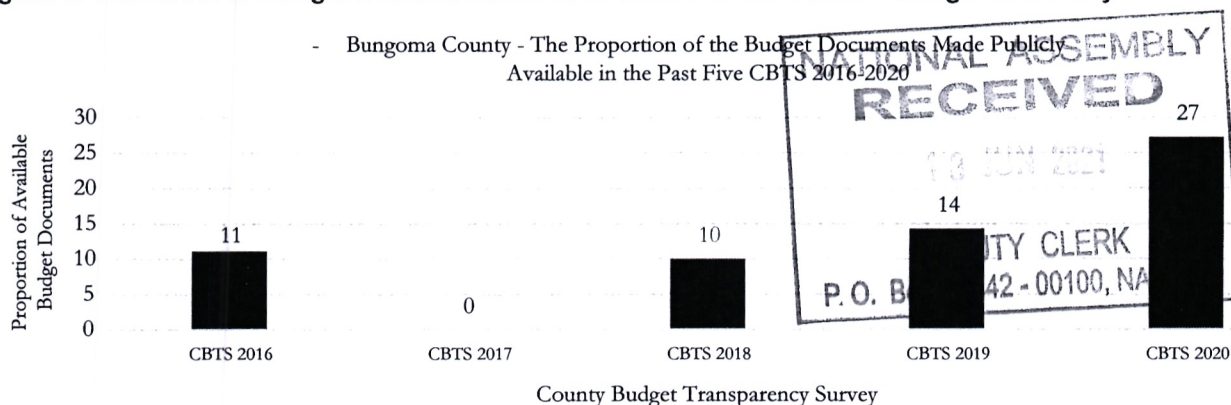
BUNGOMA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Bungoma County has a transparency index of 20/100 points in CBTS 2020.**

Availability of Budget Documents

From the CBTS 2017, the proportion (in %) of the number of budget documents published by Bungoma County has been growing; this is in line with the overall number of documents published by counties that has also been going up. In CBTS 2020, Bungoma County published three budget documents, an improvement from one in the previous survey, 2019, as shown in Figure 1.

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



The Level of Information Disclosed in Available Budget Documents

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

Bungoma County published three budget documents of the eight that were subjected to the comprehensiveness survey. The level of information disclosed in the County Fiscal Strategy Paper is at 57 out of 100 points, while the Finance Act and CIDP each disclosed 40 out of 100 points each, as shown in table 1.

Table 1: The Level of Information Provided by Bungoma County in the Published Budget Documents

Bungoma County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	57
2.Finance Act	Finance Act of 2019	40
3.County Integrated Development Plan	2018-2022	40
4.Annual Development Plan	2019/20	Not published
5.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
6.Programme-Based Budget	2019/20 - 21st July 2019	Not published
7.Citizens Budget	2019/20 - Accompany PBB	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

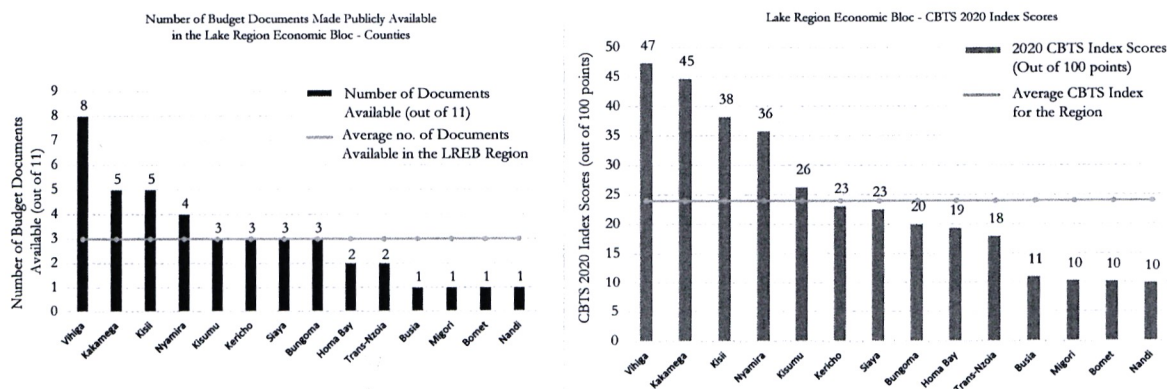
Based on the published documents, Bungoma County performed poorly in providing the information on Revenue and expenditures in the CIDP, though similar information was better disclosed in the CFSP. The County should have information on revenue presented by major sources: equitable share, conditional grants and local revenue. The expenditure should be provided by departmental disaggregation and at the programme and sub-programme levels. Besides, historical performances and projections should also be disclosed. Also, Bungoma County did not specifically indicate when the Finance Act laws should come into effect.

Documentation of public participation.

Bungoma County published two budget documents in which the public participation component was evaluated but did not disclose any information on participation spaces. Overall, Counties disclosed 13 out of 100 points of public participation information on the published CIDPs and 7 out of 100 points on the CFSPs available online.

How Bungoma County Compares with Neighboring Counties Under the Lake Region Economic Bloc

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

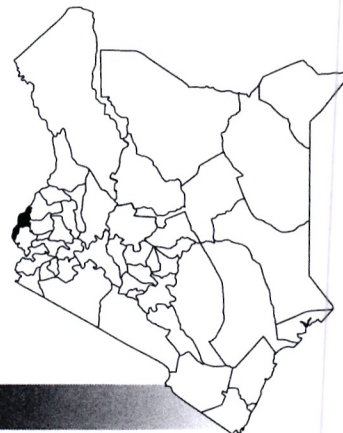


Bungoma County published three budget documents and has a transparency index of 20 points performing below the average budget transparency index for Lake Region Economic Bloc, as shown in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Bungoma County:

- 1 In CBTS 2019, Bungoma County had made its Approved Programme-Based Budget online but failed to publish it in the CBTS 2020. The County should consistently publish its budget documents.
- 2 The County should publish the budget documents which have never published, e.g., the Annual Development Plan, relatively published by over 20 Counties in the last four consecutive CBTS, the Citizen Budget, which in CBTS 2020 was published by 17 Counties, the Implementation Reports across all the four quarters which have consistently been published by Baringo, Laikipia, Elgeyo Marakwet Counties amongst others. Besides, the County should publish the County Budget Review and Outlook Papers.
- 3 Bungoma should ensure they disclose information on public participation spaces, including but not limited to the public's input and the feedback with the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is critical. Also, the County should introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose revenue and expenditure information with the required classifications.
- 5 The Bungoma County website is also poorly arranged and takes time to find the budget documents. The County should ensure there is a dedicated section or folders for budget documents for easy accessibility.
- 6 Despite the efforts in sharing results with Bungoma County, there was no feedback from the County in both the Availability and Comprehensiveness parts of the survey. It is recommended the County have a point person who can respond to the survey results and the information that citizens and CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Bungoma County has a transparency index of **20/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

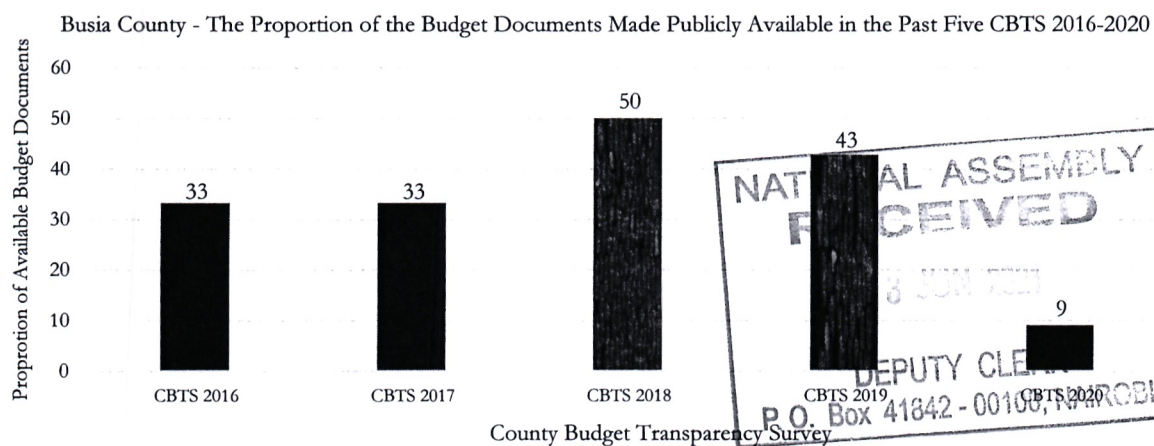
BUSIA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Busia County has a transparency index of 11/100 points in CBTS 2020.**

Availability of Budget Documents

In the last three rounds of CBTS from 2018 to 2020, Busia County continues to decline in making the budget documents publicly available as shown in Figure 1 where in 2018 CBTS, the County published half of the budget's documents evaluated and in the current CBTS 2020, it only published one budget document representing 9 per cent of the budget documents assessed.

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



The Level of Information Disclosed in Available Budget Documents

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

Busia County published only one budget document online out of the eight subjected to the comprehensiveness survey in the CBTS 2020 and disclosed 76 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Busia County in the Published Budget Documents

Busia County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	76
2.Annual Development Plan	2019/20	Not Published
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	Not Published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
6.Citizens Budget	2019/20 - Accompany PBB	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

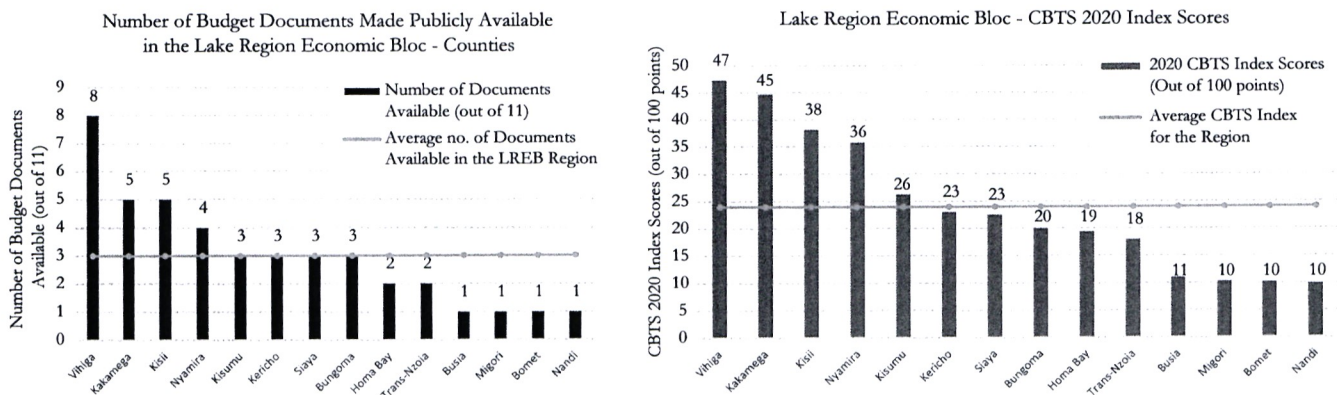
Based on the published CIDP, the County performed better in disclosing its Revenue information. In all the three questions in the CIDP, Busia County disclosed full revenue details with breakdown by sources: equitable share, own-source revenue, and conditional grants. Busia County disclosed partial information on the non-financial details as implemented in the previous CIDP.

Documentation of public participation.

Busia County does not provide any information on the public's participation spaces on the CIDP based on both questions used in the assessment. Overall, Counties disclosed 13 out of 100 points of information on public participation in the published CIDPs.

How Busia County Compares with Neighboring Counties Under the Lake Region Economic Bloc

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



Busia is one of the four Counties that published only one budget document in the CBTS 2020 under the Lake Region Economic Bloc and scored 10 out of 100 points in the transparency index.

To improve budget transparency and citizens engagement, the following are recommendations to Busia County:

- 1 During the CBTS 2020 period, the Busia County Assembly website was indicated as suspended. Busia County should ensure the websites are always working and content is publicly accessible to the citizens.
- 2 The County had the CFSP labelled FY 2019/20, but when opened, it is for FY 2020/21 and only covers Busia Municipality. Previously, Busia County had made the Approved Programme-Based Budget, County Fiscal Strategy Paper, Annual Development Plan and County Budget Review and Outlook Paper online but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 3 Previous surveys from 2016-2020 show that Busia County has never published the Citizens Budget, published by 17 Counties in CBTS 2020. Besides, Busia County should publish the Quarterly Budget Implementation Reports across all four quarters, which has consistently been done by Baringo, Laikipia, and Elgeyo Marakwet Counties. The County needs to also publish the Finance Act.
- 4 Also, the county should ensure that published budget documents disclose non-financial information comprehensively.
- 5 Busia County should ensure they disclose information on public participation spaces. This comprises information on the disaggregation of participants at specific levels, input from the public and the feedback and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is of utmost importance. Besides, the County should introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 6 Despite the efforts in sharing results with Busia County, there was no feedback from the County in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Busia County has a transparency index of **11/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

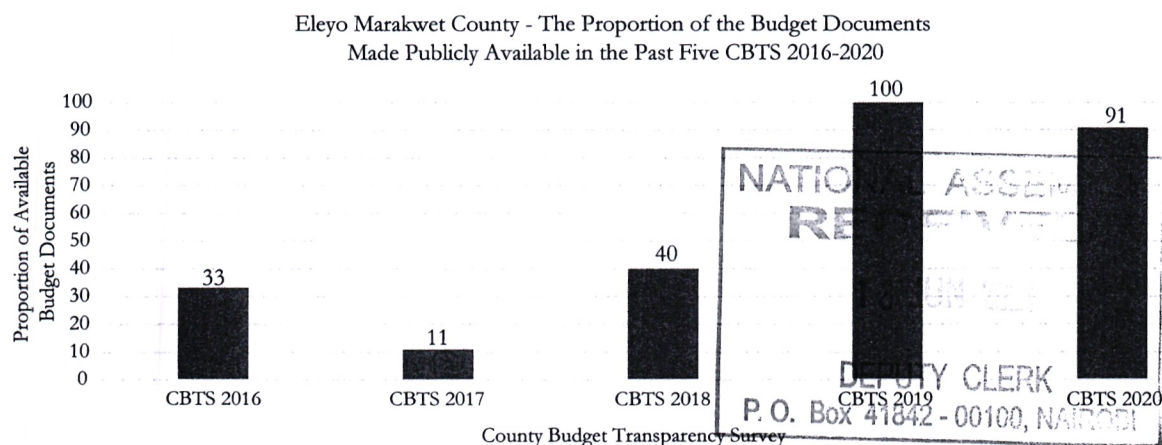
ELGEYO MARAKWET COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Elgeyo Marakwet County has a transparency index of 62/100 points in CBTS 2020.**

Availability of Budget Documents

In the CBTS 2019, Elgeyo Marakwet County had published all the budget documents that were under evaluation. It is worth noting that Elgeyo Marakwet has been responsive to the CBTS results whenever they were explicitly shared in CBTS 2019 and 2020. The County showed efforts to have all the budget documents published online when the availability results were shared. The County made the 'Finance Bill 2019' available to the public labelled "Finance Act 2019" but could not be included as it was not part of the 11 budget documents under assessment. Also, the County was able to publish online all the four implementation reports consistently throughout the year.

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



The Level of Information Disclosed in Available Budget Documents

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

Elgeyo Marakwet County published all eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and disclosed 76 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Elgeyo Marakwet County in the Published Budget Documents

Elgeyo Marakwet County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	76
2.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	71
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	60
4.Annual Development Plan	2019/20	58
5.Citizens Budget	2019/20 - Accompany PBB	52
6.Programme-Based Budget	2019/20 - 21st July 2019	46

Elgeyo Marakwet County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
7.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	8
8.Finance Act	Finance Act of 2019	Not published

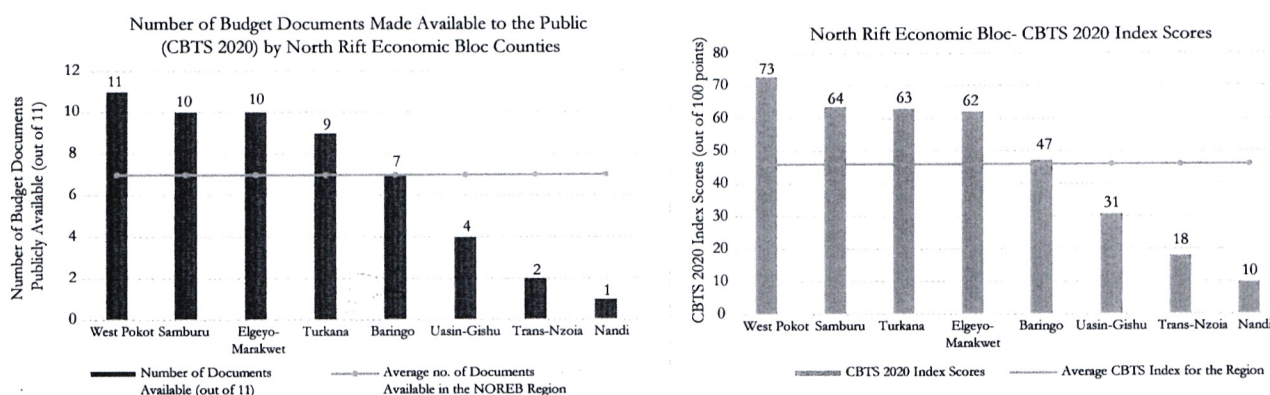
The County outperformed all the counties by disclosing most of the information on priorities based on the questions used in the evaluation, in which Elgeyo Marakwet scored 88 out of 100 points. It is important to highlight that Elgeyo Marakwet did not disclose most of the information evaluated in the Quarterly Budget Implementation Report, especially the non-financial details, which was entirely missing. The citizens would want to find out what kind of information is available on the 57 page- fourth quarter implementation report FY 2019/20 for Elgeyo Marakwet, which only discloses the information on capital projects across the budget document. In addition, the County could not also disclose revenue information on the Programme Based Budget.

Documentation of public participation.

Despite publishing all the four budget documents assessed for public participation, Elgeyo Marakwet County did not provide any information on the public's participation spaces.

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

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



Elgeyo Marakwet County published ten out of 11 budget documents in CBTS 2020, but Turkana County performed better than Elgeyo Marakwet despite publishing one budget document less.

To improve budget transparency and citizens engagement, the following are recommendations to Elgeyo Marakwet County:

- 1 The County should ensure the correct labelling of budget documents posted on the website for citizens' easy identification. Also, counties should make budget documents online based on the legal timelines.
- 2 Elgeyo Marakwet County should ensure they disclose information on public participation spaces. This comprises the disaggregation information on participants at specific levels, input from the public and the feedback and the kind of decisions the participation informed along the budget process. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, there should be active engagement with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 Based on what the County provides in the Implementation Reports, good local practices should be borrowed from Baringo County, which has a better information level in the implementation Reports. Also, the County should follow what the law requires on the information that should be presented in the budget documents.
- 4 The County responded to the availability of budget documents survey. It is recommended the County have a point person who can review in detail the draft results on comprehensiveness reports, as there was no feedback from the County.

Elgeyo Marakwet County has a transparency index of **62/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

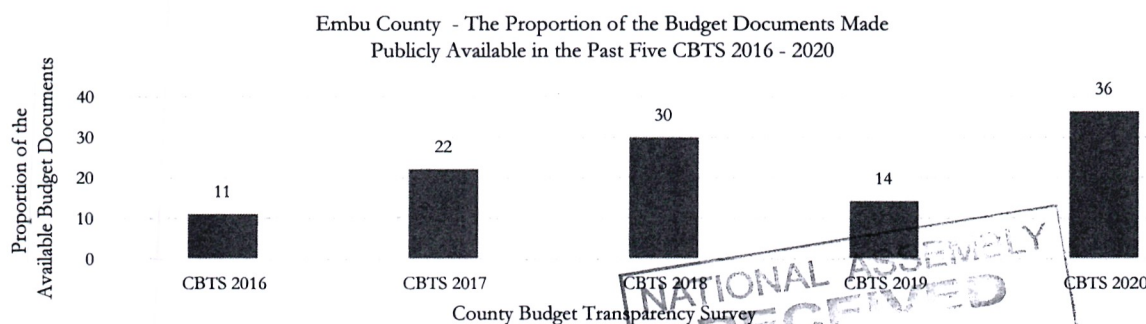
EMBU COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Embu County has a transparency index of 32/100 points in CBTS 2020.**

Availability of Budget Documents

The proportion (in %) on the number of budget documents published by Embu County has kept fluctuating, considering the overall number of documents published by counties going up over the last surveys conducted by IBPK. In CBTS 2020, Embu County published four budget documents, an improvement from one in the previous survey in 2019.

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



The Level of Information Disclosed in Available Budget Documents

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

Embu County published four of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and disclosed 81 out of 100 points in the County Integrated Development Plan as the highest while it disclosed 47 out of 100 points in the Annual Development Plan as in table 1.

Table 1: The Level of Information Provided by Embu County in the Published Budget Documents

Embu County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	81
2.Finance Act	Finance Act of 2019	60
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	57
4.Annual Development Plan	2019/20	47
5.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
6.Programme-Based Budget	2019/20 - 21st July 2019	Not published
7.Citizens Budget	2019/20 - Accompany PBB	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

Based on the published documents, Embu County performed poorly in providing information on the coming year expenditure projections. The information not provided included the classifications to recurrent and development and information at programmes and sub-programmes. In the Annual Development Plan, the revenue information was not provided.

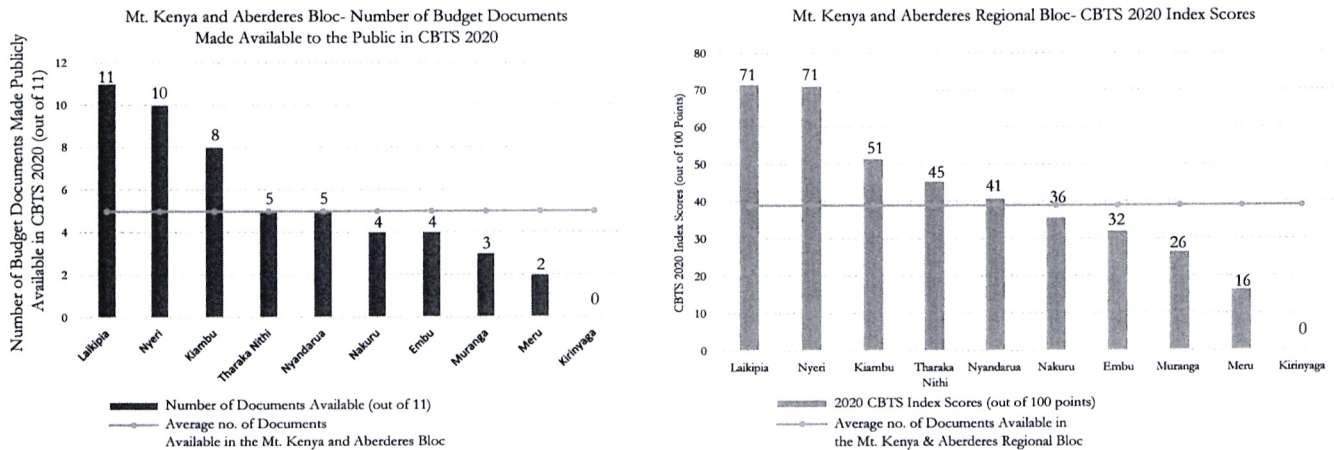
Documentation of public participation.

In the Embu CIDP, some information on public participation was presented but not as comprehensive as it should be. The County disclosed who was involved, and the inputs/priorities proposed, and the level at which it was conducted.

Good practices identified that in Kangaari south, the priority needs are suggested, but citizens cannot tell who was giving the input (was the input from the community members, CSOs or other interested parties?). Also, some information was provided in the ADP, but the County generally misses to provide information on public participation decisions and the feedback details.

How Embu County Compares with Counties Under the Mt. Kenya and Aberderes Regional Economic Bloc

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



Embu County published four budget documents and scored 32 out of 100 points in CBTS 2020. Nakuru County had a similar number of budget documents online but performed better than Embu County, as in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Embu County:

- In CBTS 2018 and 2019, Embu County made the Approved Programme-Based Budget and County Budget Review and Outlook Paper available online, respectively, but failed to publish both in the CBTS 2020. The County should consistently publish the budget documents.
- The County should also publish the Budget documents that it has never published, including the Citizen Budget. In CBTS 2020, it was published by 17 Counties, the Implementation Reports across all the four quarters that have consistently been published by Baringo, Laikipia and Elgeyo Marakwet Counties.
- Embu should ensure they disclose information on public participation spaces, including but not limited to the public's input in all the published budget documents and the feedback with the kind of decisions that participation inputs informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is necessary. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- Embu county should ensure the required revenue and expenditure classification are disclosed in the budget documents published.
- Despite the efforts in sharing results with Embu County, there was no feedback from the County in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Embu County has a transparency index of **32/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

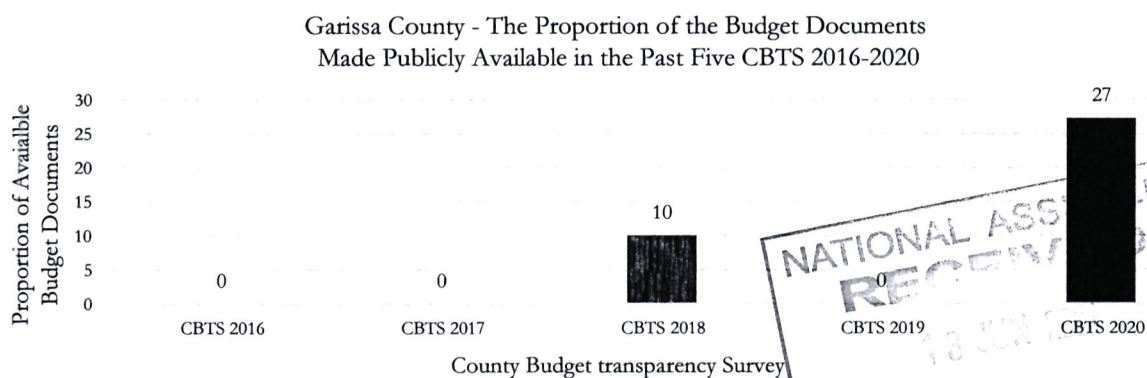
GARISSA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Garissa County has a transparency index of 20/100 points in CBTS 2020.**

Availability of Budget Documents

In the last five years, Garissa County has failed to publish a budget document in three rounds of surveys, but in the CBTS 2020, the County published three budget documents: County Integrated Development Plan, Citizens Budget, and County Fiscal Strategy Paper, as in Figure 1. This improved as Garissa County had never published any other budget document on the website apart from the County Integrated Development Plan in CBTS 2018.

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



The Comprehensiveness of the Level of Information Disclosed

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

Garissa County published three of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and disclosed 70 out of 100 points in the County Integrated Development Plan as the highest while it only disclosed 19 out of 100 points in the County Fiscal Strategy Paper.

Table 1: The Level of Information Provided by Garissa County in the Published Budget Documents

Garissa County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	70
2.Citizens Budget	2019/20 - Accompany PBB	43
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	19
4.Annual Development Plan	2019/20	Not Published
5.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
6.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

Garissa County has information on both questions used in the evaluation of the revenue in the Citizens Budget. However, the County does not give comprehensive information in the County Fiscal Strategy Paper as it misses the information on half-year

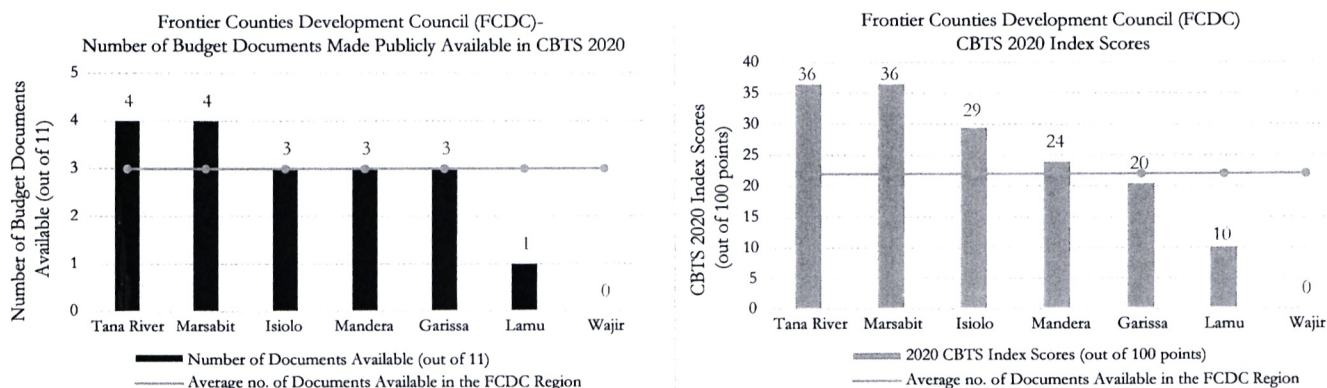
revenue performance and the comparisons by source and only gives little information on multi-year projections for one other year. Additionally, Garissa County does not present any expenditure information on two questions used to evaluate the CFSP. Garissa County can borrow better practices from the Makueni County Fiscal Strategy Paper, which had more information evaluated as compared to any other County.

Documentation of public participation

In the Garissa CIDP, some public participation information was presented but not as comprehensive as it should be. The County only disclosed inputs from the public. In the CFSP, the County has no information on public participation spaces.

How Garissa County Compares with Neighboring Counties Under the Frontier Counties Development Council (FCDC)

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



Garissa County performed below the average transparency index for the counties under the Frontier Counties Development Council. Though publishing a similar number of budget documents with Mandera County, the county provided 20 out of 100 points while Mandera provided 24 out of 100 points.

To improve budget transparency and citizens engagement, the following are recommendations to Garissa County:

- 1 The County should also publish the Budget documents that it has never published, one of them being the Approved Programme Based Budget which 11 Counties published. Notably, Garissa County was able to publish a Citizen Budget whose source is the Programme Based Budget. Secondly, the County should publish the Quarterly Budget Implementation Reports across all four quarters, which have consistently been published by Baringo, Laikipia and Elgeyo Marakwet Counties. Other budget documents that Garissa should publish include the Finance Act, Annual Development Plan and County Budget Review and Outlook Paper.
- 2 Garissa should ensure they disclose the complete information on public participation spaces, including but not limited to the public's input in all the published budget documents and the feedback with the kind of decisions the participation inputs informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is important. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 Garissa county should ensure the revenue and expenditure information is disclosed in the budget documents published.
- 4 Garissa County responded to the Availability survey results via e-mail by sharing two budget documents, but one was not publicly available on the website at the end of the last check. The County should also respond to the Comprehensiveness survey part in the coming survey. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Garissa County has a transparency index of **20/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

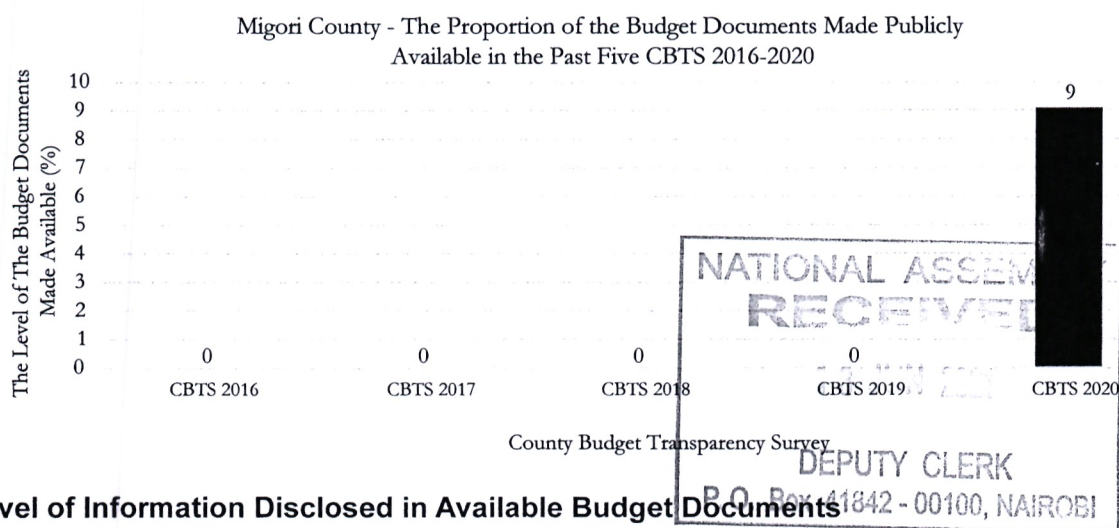
MIGORI COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Migori County has a transparency index of 10/100 points in CBTS 2020.**

Availability of Budget Documents

In the last five rounds of CBTS, Migori County has only published a budget document online in one round, which is the latest one, the CBTS 2020. The published budget document represented nine per cent of all the budget documents under assessment in the CBTS 2020.

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



The Level of Information Disclosed in Available Budget Documents

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

Migori County published only one budget documents online of the eight subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 76 out of 100 points in that published County Integrated Development Plan.

Table 1: The Level of Information Provided by Migori County in the Published Budget Documents

Migori County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	69
2.Annual Development Plan	2019/20	Not published
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	Not published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

Based on the published CIDP, the county performed better in disclosing its Revenue information. In all the three questions asked in the CIDP, Migori County disclosed full revenue details with the breakdown by sources: equitable share, local revenue, and conditional grants.

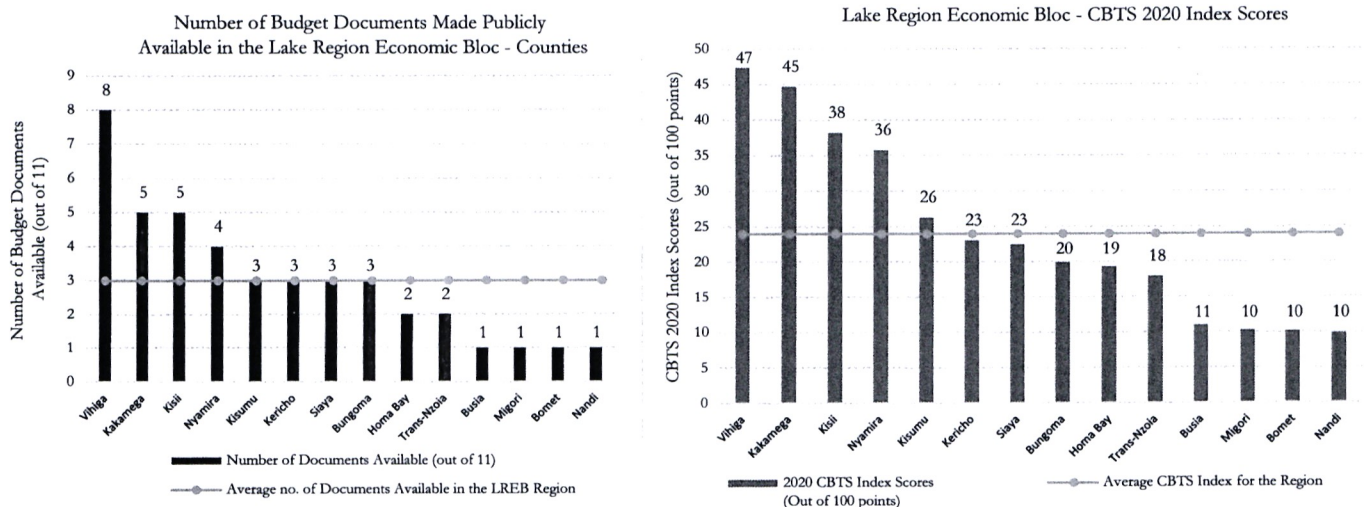
Migori County disclosed partial information on the non-financial details as implemented in the previous CIDP.

Documentation of public participation

Migori County presents some information on public participation spaces. The county disclosed information on the public inputs and where participation was held. However, the CIDP does not have information on how the inputs were incorporated into the final CIDP and the decisions it informed.

How Migori County Compares with Neighboring Counties Under the Lake Region Economic Bloc

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



From Figure 2, Migori County is among the four counties that published only one budget document in the Lake Region Economic Bloc.

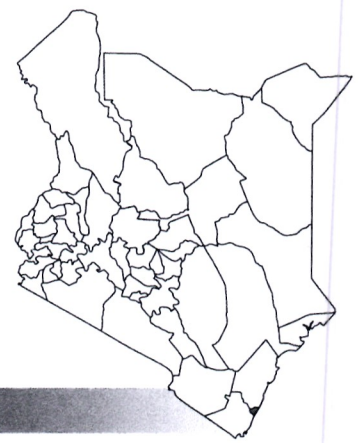
To improve budget transparency and citizens engagement, the following are recommendations to Migori County:

- 1 Previous surveys from 2016-2020 show that the County has never published the Approved Programme Based Budget, published by 11 Counties in CBTS 2020. Additionally, while the Citizens Budget was published by 17 Counties in CBTS 2020, Migori County never published it. The County should also publish the Quarterly Budget Implementation Reports across all four quarters, as this has been consistently done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is not also publicly available on the Kwale County website and needs to be published. The Annual Development Plans has seen progressive growth in publishing over the past surveys, but Migori County did not publish its plans.
- 2 The County should ensure they disclose the complete information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Further, actively engaging with vulnerable and underrepresented

communities, directly or through budget facilitators and other CSOs, is necessary. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.

- 3 Also, the county should ensure that budget documents disclose non-financial information comprehensively.
- 4 Despite IBPK's efforts in sharing results with the County, there was no feedback from the County on both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Migori County has a transparency index of **10/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

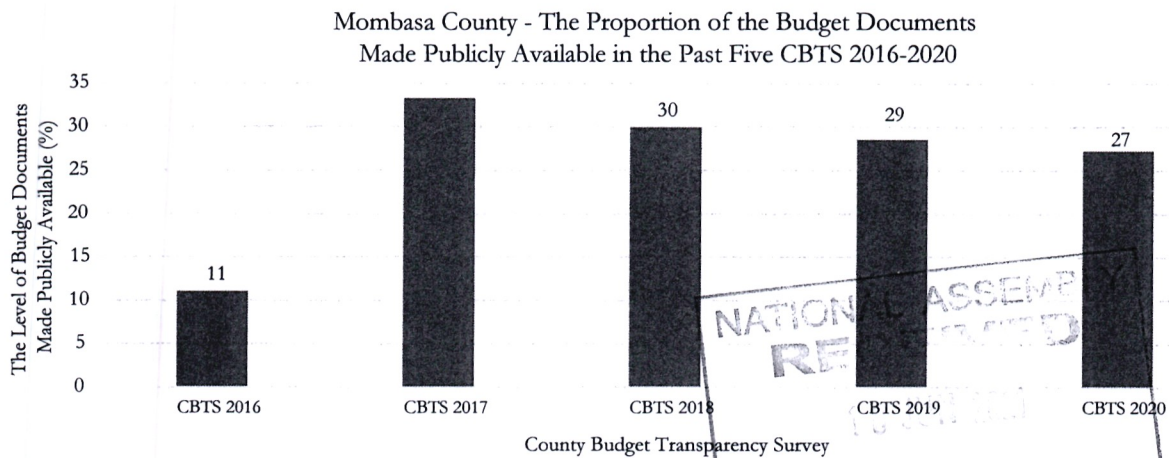
MOMBASA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Mombasa County has a transparency index of 28/100 points in CBTS 2020.**

Availability of Budget Documents

Mombasa County made three budget documents available online in the CBTS 2020, notably the Programme-Based Budget. However, the citizens cannot tell whether it is approved or not, thus not counted in the survey. Figure 1 shows the proportion (in %) of the budget documents published online by Mombasa County in the last five rounds of CBTS.

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



The Level of Information Disclosed in Available Budget Documents

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

Mombasa County published only three of the eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 78 out of 100 points in the County Integrated Development Plan as in table 1.

Table 1: The Level of Information Provided by Mombasa County in the County Integrated Development Plan.

Mombasa County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	78
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	64
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	56
2.Annual Development Plan	2019/20	Not published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

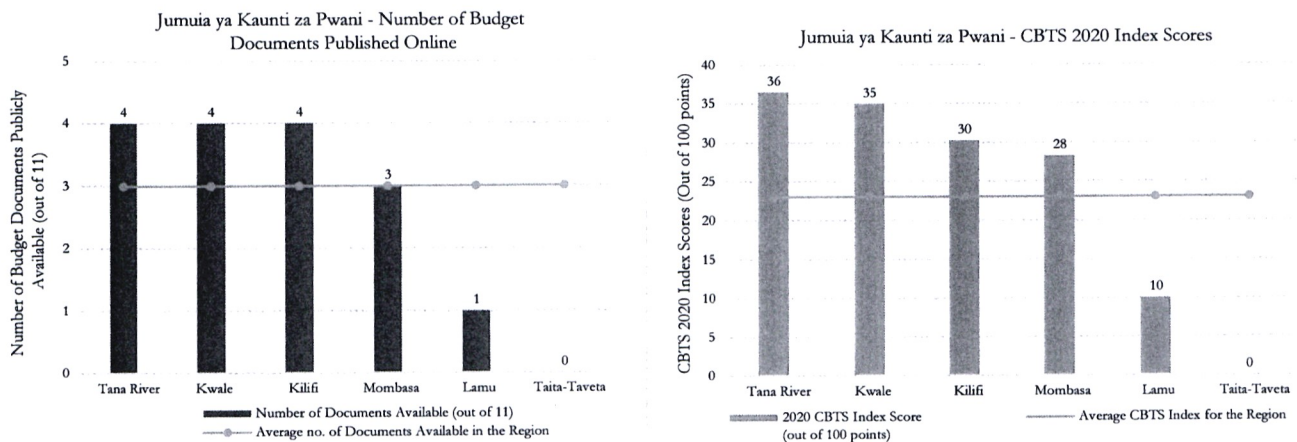
Mombasa County failed to give half-year revenue performance in the County Fiscal Strategy Paper. More so, there is no narrative on the CBROP to justify the revenue performance and measures put in place by the County to curb or address revenue challenges. In addition, the CBROP failed to give the expenditure information below departmental levels.

Documentation of public participation

Mombasa County presents some information on participation spaces offered to the public on the CIDP based on both questions used in the assessment, but it failed to give the same information on participation in the County Fiscal Strategy Paper. In general, Counties disclosed 13 out of 100 points of public participation information on the published CIDPs.

How Mombasa County Compares with Neighboring Counties Under the Jumuia ya Kaunti za Pwani

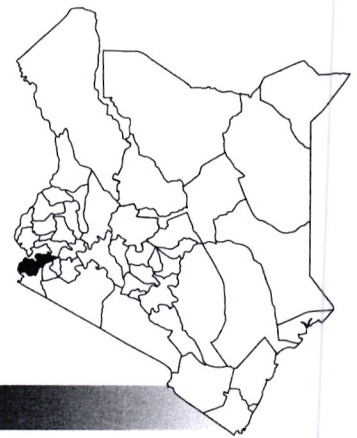
Figure 2: Jumuia ya Kaunti za Pwani - County Budget Transparency Performance



To improve budget transparency and citizens engagement, the following are recommendations to Mombasa County:

- 1 The County should ensure the budget documents are indicated Approved as required by law.
- 2 Previously, the County had made the citizens Budget, Annual Development Plan and Programme-Based Budget publicly available but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 3 Previous surveys from 2016-2020 show that the County has never published the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is not also publicly available on the Mombasa County website and needs to be published.
- 4 The County should ensure they disclose the complete information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is also quite important. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 5 The County should ensure that budget documents disclose the complete information on expenditure performance with disaggregation of expenditures on programmes and sub-programmes.
- 6 Despite IBPK's efforts in sharing results with the County, there was no feedback from the county on both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Mombasa County has a transparency index of **28/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

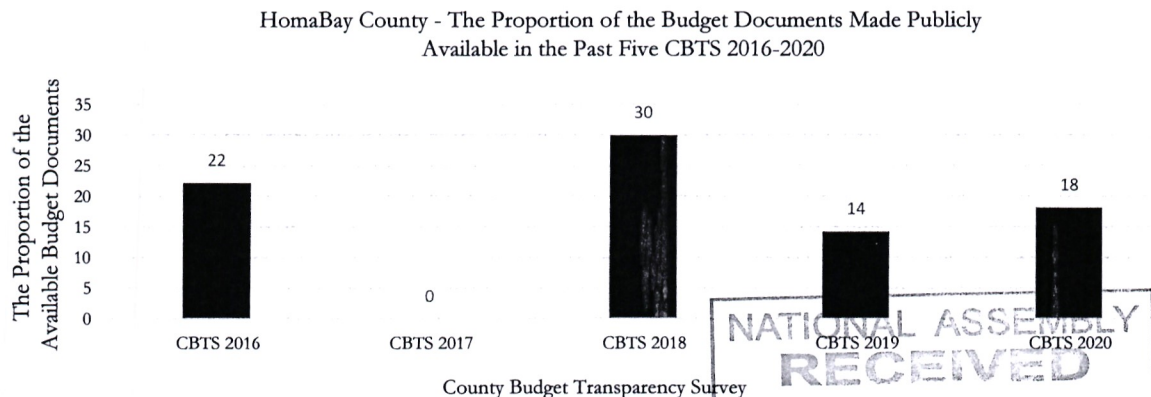
HOMA BAY COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for the delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Homa Bay County has a transparency index of 19/100 points in CBTS 2020.**

Availability of Budget Documents

In CBTS 2020, Homa Bay County made two budget documents publicly available. Over the years the CBTS has been conducted, the County's performance has kept fluctuating, and in CBTS 2017, it had none of the budget documents under evaluation on the website.

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



The Level of Information Disclosed in Available Budget Documents

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

Homa Bay County published two of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 as in table 1.

Table 1: The Level of Information Provided by Homa Bay County in the Published Budget Documents

HomaBay County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	67
2.County Integrated Development Plan	2018-2022	65
3.Annual Development Plan	2019/20	Not Published
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
6.Citizens Budget	2019/20 - Accompany PBB	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

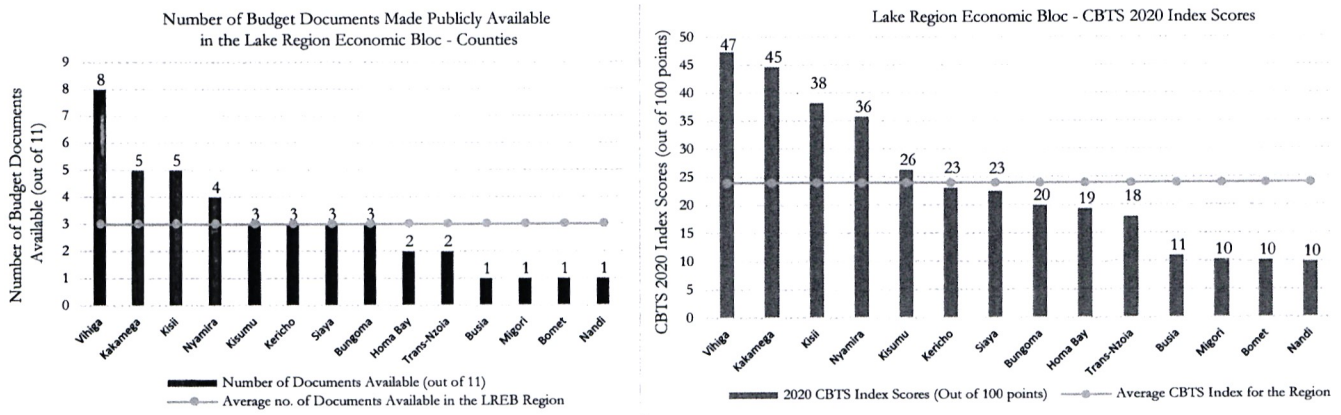
While the County somewhat provides information on the two published budget documents, the information that was not well presented is on the previous year performance on revenues which was partially presented. The information on expenditure and non-financial details on the CIDP was wholly missing.

Documentation of public participation

The Homa Bay County Integrated Development Plan gives some information on public participation. The County disclosed inputs from the public in the first questions, and in the second, it does not clearly indicate how the inputs informed the priorities or decisions though the CIDP budget document has section recommendations based on the challenges. In the CFSP, the County wholly does not give any information on public participation spaces.

How Homa Bay County Compares with the Neighboring Counties Under the Lake Region Economic Bloc

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



Under Lake Region Economic Bloc, nine counties performed below average transparency index for the region, and Homa Bay is one of them with 19 points and only two budget documents online.

To improve budget transparency and citizens engagement, the following are recommendations to Homa Bay County:

- 1 Previously, Homa bay County made its Approved Programme-Based budget and Annual Development Plan online but failed to publish both in the CBTS 2020; the County should consistently publish its budget documents.
- 2 The County should also publish the Budget documents that it has never published, including the Citizen Budget, which in CBTS 2020 was published by 17 Counties; the Implementation Reports across all the four quarters, which have consistently been published by Baringo, Laikipia and Elgeyo Marakwet Counties amongst others; and the Finance Act and County Budget Review and Outlook Paper.
- 3 Homa Bay should ensure they disclose the complete information on public participation spaces. This should include but is not limited to the input from the public in all the published budget documents and the feedback with the kind of decisions the participation inputs informed throughout the budget process. This is particularly important in the budget documents subjected to participation and require the citizens' inputs. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is of great importance. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 Homa Bay county should ensure that the required revenue and expenditure information is disclosed in its budget documents published with historical performance and classification.
- 5 Despite no formal feedback from Homa Bay County, the County responded by publishing one more budget document on the Availability part. The County gave no feedback on the Comprehensiveness part. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Homa Bay County has a transparency index of **19/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

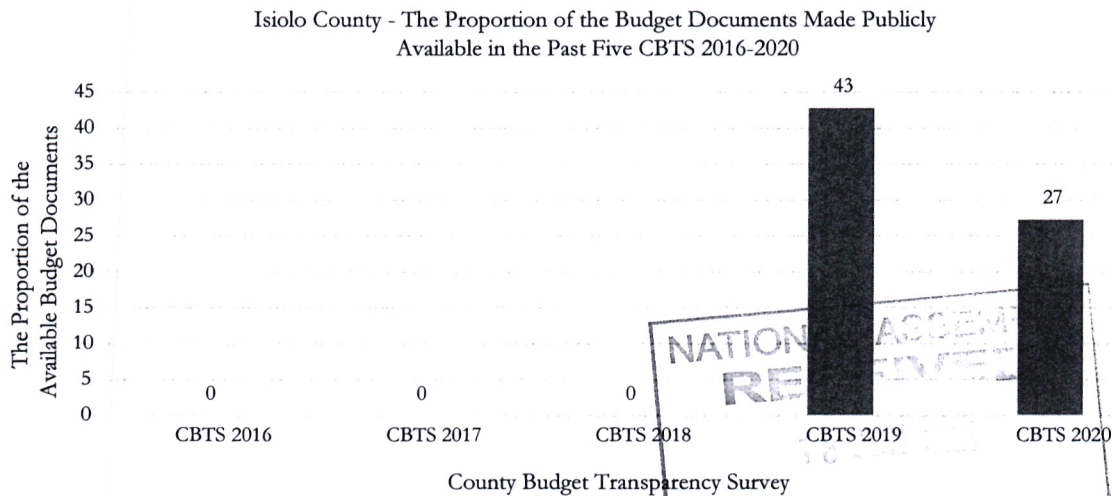
ISILOLO COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents, out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Isiolo County has a transparency index of 29/100 points in CBTS 2020.**

Availability of Budget Documents

In CBTS 2020, Isiolo County made three budget documents publicly available. In the last five years of CBTS, Isiolo County failed to publish a budget document in three rounds, as shown in Figure 1.

Figure 1: The Level of Budget Documents Made Available to the Public by Isiolo County



The Level of Information Disclosed in Available Budget Documents

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

Isiolo County published only three budget documents online of the eight subjected to the comprehensiveness survey in the CBTS 2020 and disclosed 76 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Isiolo County in the Published Budget Documents

Isiolo County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	80
2.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	74
3.Annual Development Plan	2019/20	60
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
6.Citizens Budget	2019/20 - Accompany PBB	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

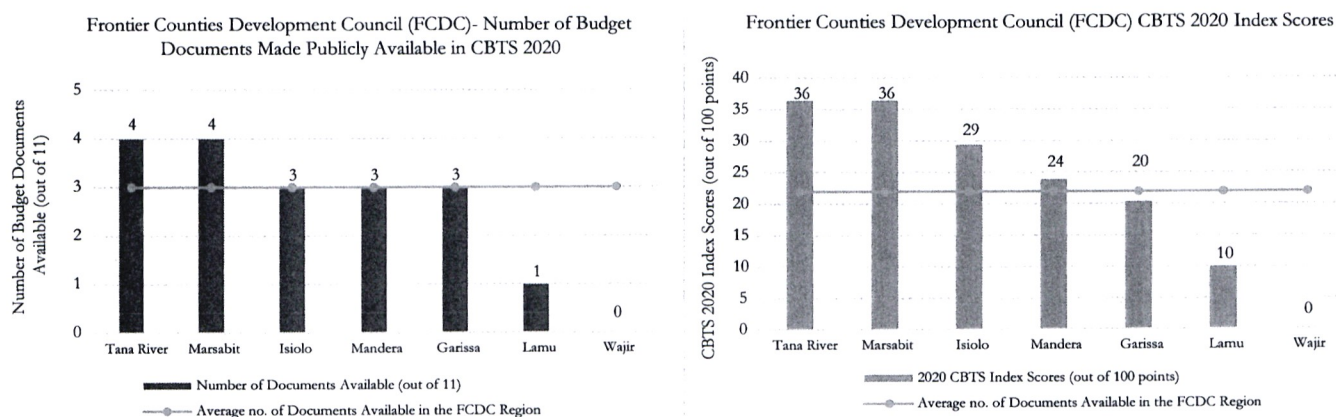
Isiolo County failed to disclose revenue targets for the three categories: equitable share, local revenue, and conditional grants for the coming year in the Annual Development Plan. Further, in the same document, the County does not disaggregate expenditure into recurrent and development.

Documentation of public participation

All three budget documents published by Isiolo County had two questions, each used to assess the level of information on public participation. However, the County does not disclose any information on participation spaces offered to the public.

How Isiolo County Compares with Neighboring Counties Under the Frontier Counties Development Council Economic Bloc

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



To improve budget transparency and citizens engagement, the following are recommendations to Isiolo County:

- 1 Previously in 2019 CBTS, Isiolo County had made the Citizens Budget, County Budget Review and Outlook Papers publicly available but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that Isiolo County has never published its Approved Programme Based Budget, which in CBTS 2020, 11 counties published. Besides, Isiolo County should publish the Quarterly Budget Implementation Reports across all four quarters, which have consistently been published by Baringo, Laikipia, and Elgeyo Marakwet Counties. The County also needs to publish its Finance Act.
- 3 Isiolo County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose information on revenue targets and expenditure breakdown to recurrent and development comprehensively.
- 5 Isiolo County responded by making available to the public two more budget documents, though there was no feedback on the Comprehensiveness part of the survey. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Isiolo County has a transparency index of **29/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

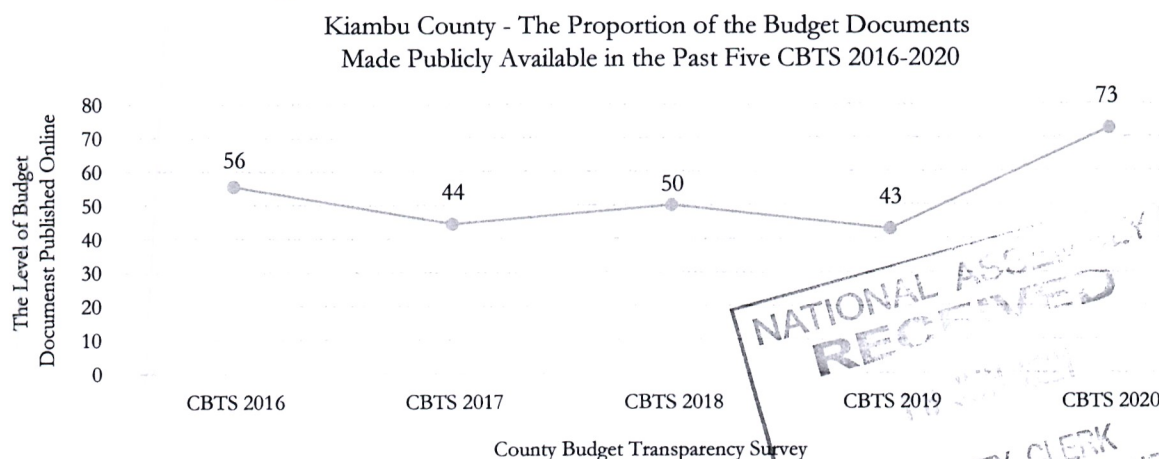
KIAMBU COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Kiambu County has a transparency index of 51/100 points in CBTS 2020.**

Availability of Budget Documents

As shown in Figure 1, Kiambu County publicly availed 73% of budget documents in CBTS 2020, representing 8 budget documents out of 11 under evaluation. This improved from the CBTS 2019, where the County publicly availed 43% of required budget documents. The CBTS 2020 provided the highest proportion of budget documents compared to all previous surveys conducted.

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



The Level of Information Disclosed in Available Budget Documents

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

Kiambu County published five of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and scored 82/100 points in the County Budget Review and Outlook Paper, while the ADP scored 47/100 points on the level of information presented. One of the issues identified in Kiambu published budget documents were on the Quarterly Budget Implementation Reports, which are basically the IFMIS printouts, although they were clearly labelled as implementation reports.

Table 1: The Level of Information Provided by Kiambu County in the Published Budget Documents

Kiambu County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	82
2.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	61
3.County Integrated Development Plan	2018-2022	59
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	54
5.Annual Development Plan	2019/20	47
6.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
7.Citizens Budget	2019/20 - Accompany PBB	Not Published
8.Finance Act	Finance Act of 2019	Not Published

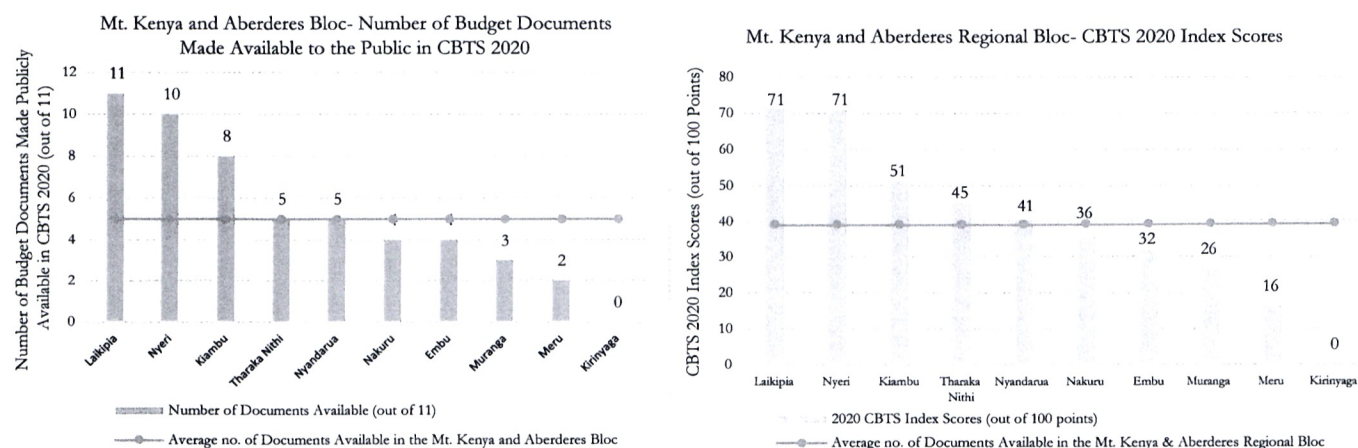
Kiambu County does not provide expenditure information below the departmental level in its CBROP. Also, in the Quarterly Budget Implementation Report, the County misses the information on the details of the capital projects, which should help citizens keep track of the implementation. Furthermore, the County does not disclose the information on the narrative details on revenue challenges and the measures put in place by the County. Besides, the Annual Development does not disclose revenue targets for the coming year.

Documentation of public participation

Kiambu County does not disclose any information on the public’s participation spaces, despite publishing three budget documents that the public participation component was assessed. Generally, Counties disclosed 13 out of 100 points of information on public participation on the published CIDPs, with Kiambu County falling under poor budgeting practices as it only mentions that the public was involved in CIDP development, but no further details are given.

How Kiambu County Compares with Neighboring Counties Under the Mt. Kenya and Aberderes Regional Bloc

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



To improve budget transparency and citizens engagement, the following are recommendations to Kiambu County:

- 1 In the CBTS 2018, Kiambu County had made the Approved Programme-Based budgets, and in CBTS 2019, the County had published the Finance Act online but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that Kiambu County has never published the Citizens Budget, published by 17 Counties in CBTS 2020.
- 3 Kiambu County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Furthermore, they should actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose non-financial information comprehensively.
- 5 Kiambu County responded to the availability survey results by publishing four more budget documents on the website. However, the County gave no feedback on the Comprehensiveness part of the survey. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Kiambu County has a transparency index of **51/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

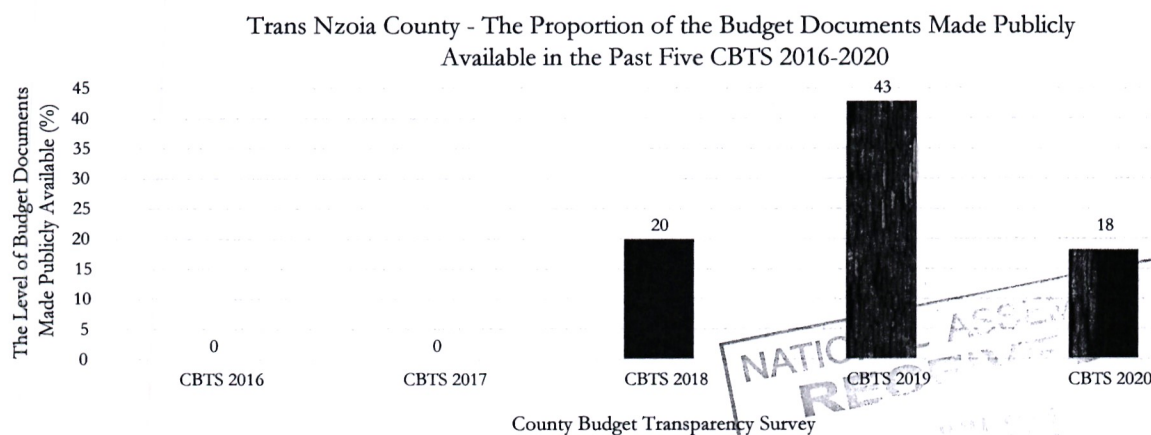
TRANS NZOIA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Trans Nzoia County has a transparency index of 18/100 points in CBTS 2020.**

Availability of Budget Documents

In the CBTS 2020, the County published 18 per cent of the budget documents under assessment. As shown in Figure 1, there was a decline in the percentage, a reflection of the reduced number of budget documents published made online by Trans-Nzoia County. This means the County stopped publishing some documents that it had previously made available to the public.

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



The Level of Information Disclosed in Available Budget Documents

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

Trans Nzoia County published two of the eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 71 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Trans Nzoia County in the Published Budget Documents

Trans Nzoia County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	71
2.Annual Development Plan	2019/20	57
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	Not published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

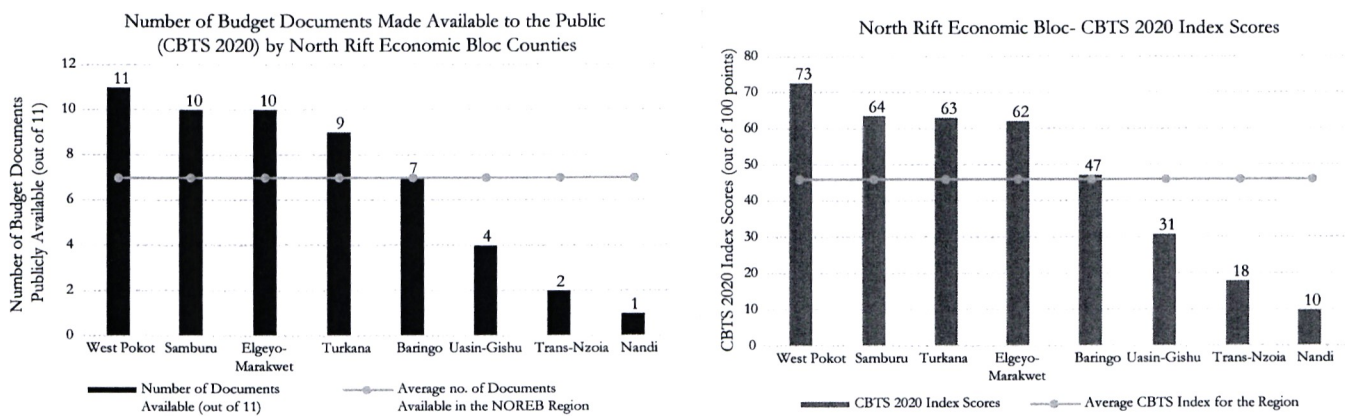
In as much as Trans Nzoia County gave information on flagship projects, key details on such projects' locations and status were missing. The ADP did not also have revenue targets for the coming year by source.

Documentation of public participation

Trans Nzoia County does not provide any information on participation spaces offered to the public. Overall, Counties disclosed 13 out of 100 points of public participation on the published CIDPs.

How Trans Nzoia County compares with its neighbour counties under the North Rift Economic Bloc.

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



Trans Nzoia County's performance is second to last in this bloc, with only 18 out of 100 points on transparency score compared with the leading county in the NOREB region at 73 out of 100 points.

To improve budget transparency and citizens engagement, the following are recommendations to Trans Nzoia County:

- 1 Previously, the County had made the County Budget Review and Outlook Paper and Approved Programme-Based Budget publicly available but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that the County has never published the County Fiscal Strategy Paper and the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is also publicly available on the Trans Nzoia County website and needs to be published.
- 3 The County should disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. We further recommend Trans Nzoia County create mechanisms to engage the public during budget formulation and monitor budget implementation in addition to actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose full details on capital or flagship projects. The information on multi-year revenue performance and projection must be made available in the budget documents.
- 5 Despite sharing results with Trans Nzoia County, there was no feedback from the county on both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as modeled by two Counties that responded to the Comprehensiveness survey.

Trans Nzoia County has a transparency index of

18/100

Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

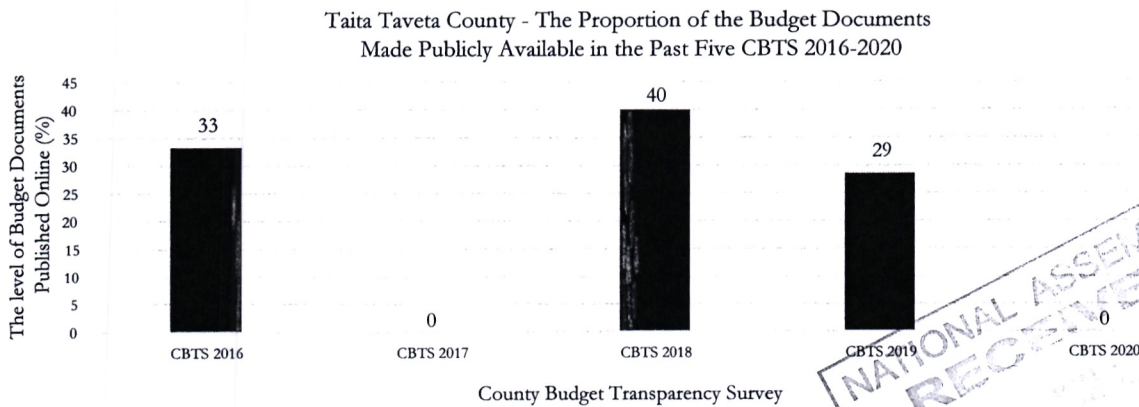
TAITA TAVETA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Taita Taveta County has a transparency index of 0/100 points in CBTS 2020.**

Availability of Budget Documents

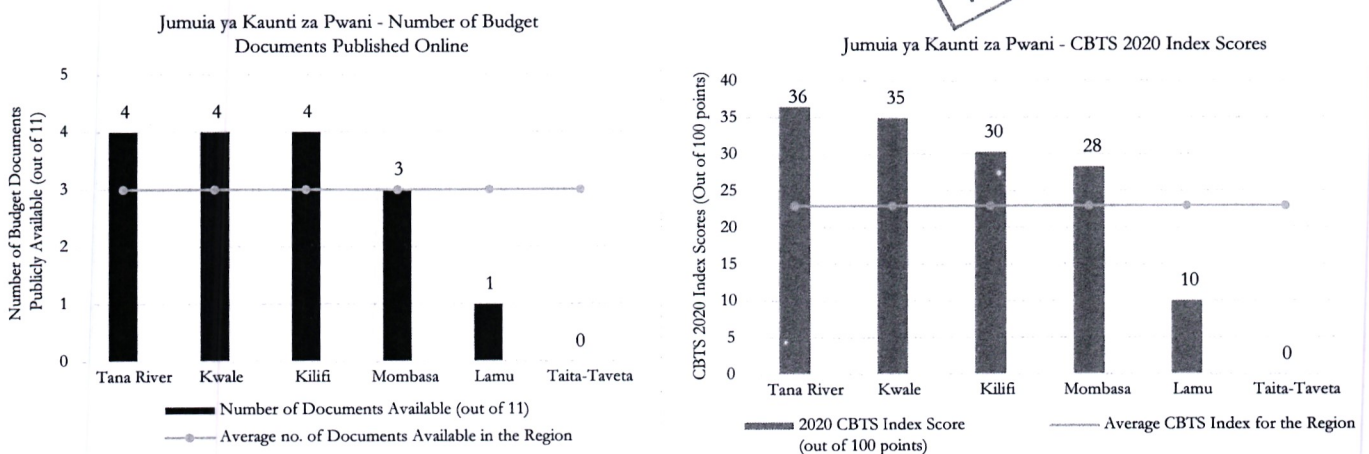
Taita Taveta County failed to publish a budget document in the CBTS 2020. This was a drop from the previous CBTS 2019 when the county published two budget documents on the website, as shown in Figure 1.

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



How Taita Taveta County Performance Compares with Counties Under Jumuiya ya Kaunti za Pwani Bloc

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



Taita Taveta County is the only County under Jumuiya ya Kaunti za Pwani that did not publish a budget document in the CBTS 2020. However, the region's general performance remains low, as shown in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Taita Taveta County:

- 1 Previously in the CBTS 2019, Taita Taveta County shared its Annual Development Plan and Finance Act online. In addition, in CBTS 2018, the County published the CFSP online but did not publish them in the CBTS 2020. The County should consistently publish the budget documents. Programme-Based Budget should also be made available to the public by the County.
- 2 Previous surveys from 2016-2020 show that Taita Taveta County has never published the Citizens Budget published by 17 Counties in CBTS 2020. The County should publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties.
- 3 Despite the efforts in sharing results with Taita Taveta County, there was no feedback from the county in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.
- 4 Though the County has no budget document published in CBTS 2020, it is worth recommending Taita Taveta County creates mechanisms to engage the public during budget formulation and monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is important. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.

Taita Taveta County has a
transparency index of
0/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

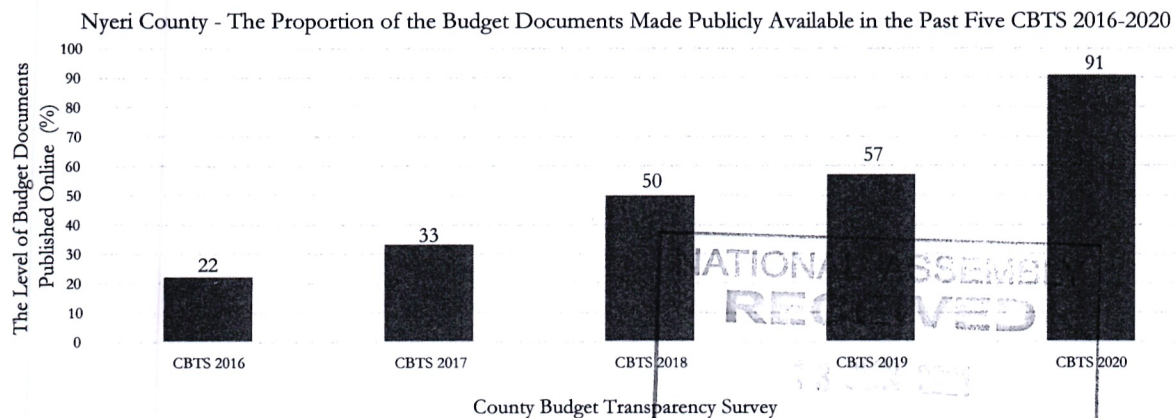
NYERI COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Nyeri County has a transparency index of 71/100 points in CBTS 2020.**

Availability of Budget Documents

In the last five rounds of CBTS from 2016 to 2020, as shown in Figure 1, Nyeri County has progressively improved in making the budget documents publicly available. In the CBTS 2020, the County made 91 per cent of the budget documents available. Notably, the County had the Programme Based Budget 2019/20 available to the public, but the County has not indicated whether it is approved or not. This means it was not included in the CBTS 2020.

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



The Level of Information Disclosed in Available Budget Documents

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

Nyeri County published all eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 89 out of 100 points in the County Quarterly Budget Implementation Report. This highly varied with the level of information presented in the Annual Development Plan at only 37 out of 100 points. Also, the Nyeri PBB disclosed less than half of the evaluated budget information.

Table 1: The Level of Information Provided by Nyeri County in the Published Budget Documents

Nyeri County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	89
2.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	75
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	68
4.Citizens Budget	2019/20 - Accompany PBB	67
5.Finance Act	Finance Act of 2019	60
6.County Integrated Development Plan	2018-2022	56
7.Programme-Based Budget	2019/20 - 21st July 2019	46
8.Annual Development Plan	2019/20	37

Nyeri County does not have departmental expenditure information in its CIDP for the previously implemented CIDP. Besides, the ADP does not have information on coming year expenditure estimates by departments.

The County does not disclose revenue information in the Programme-Based Budget, including all the three sources: local revenue, equitable share, and conditional grants. Furthermore, there are no multi-year historical and projections for at least the two coming years' revenue. Importantly, Nyeri is one of the Counties that presented full details on the information on fiscal responsibilities evaluated in the CCBROP and CFSP.

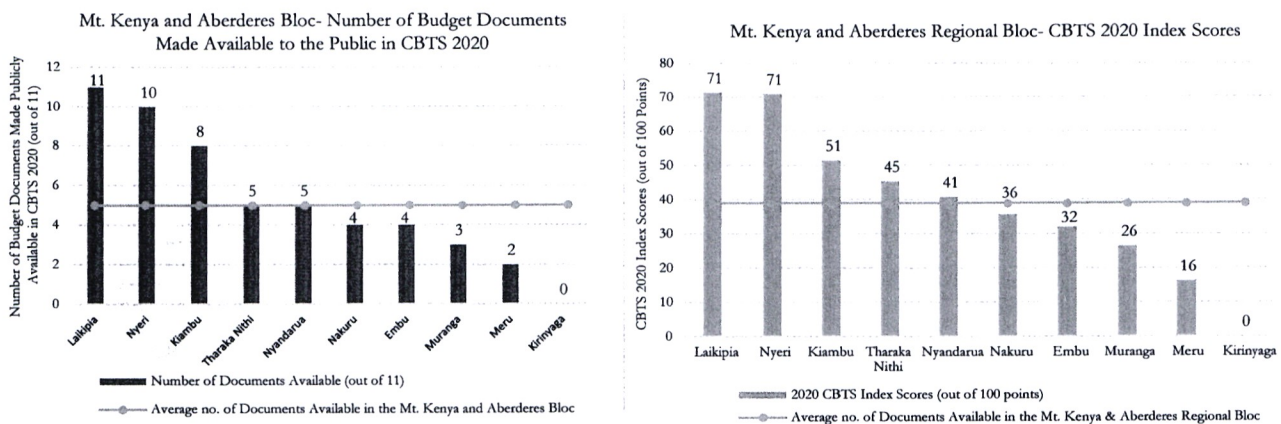
However, the Nyeri County Programme Based Budget does not provide information on capital projects, while the Citizens Budget does not have complete capital projects' details. The evaluation showed that the Citizens Budget does not give information on the locations for the capital projects.

Documentation of public participation.

Nyeri County published all the four budget documents that the public participation component was assessed. However, the County only gives the information on the CFSP document by mentioning sub-county sessions but does not comprehensively present the information on the specific details of the participants during public participation. Counties disclosed 13 out of 100 points of public participation information on the published CIDPs.

How Nyeri County Compares with the Neighboring Counties Under the Mt. Kenya and Aberderes Regional Economic Bloc

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



Nyeri County is one of the top Counties on the level of budget transparency in the Mt. Kenya and Aberderes Regional Economic Bloc. The County is almost at par with Laikipia, which published all the 11 budget documents evaluated, as shown in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Nyeri County:

- 1 The County should ensure the budget documents are indicated as being approved.
- 2 Upon sharing the availability of the budget documents results with the County, the County published four more budget documents. It is recommended that the county should always publish the budget documents on time.
- 3 The County should ensure they disclose complete information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. The active engagement of vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is highly recommended. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose revenue and expenditure information. Also, the information on multi-year performance and projection should be made available in the budget documents.
- 5 The County responded to the Availability survey by publishing four more budget documents online. However, there was no feedback on the Comprehensiveness survey. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Nyeri County has a
transparency index of
71/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

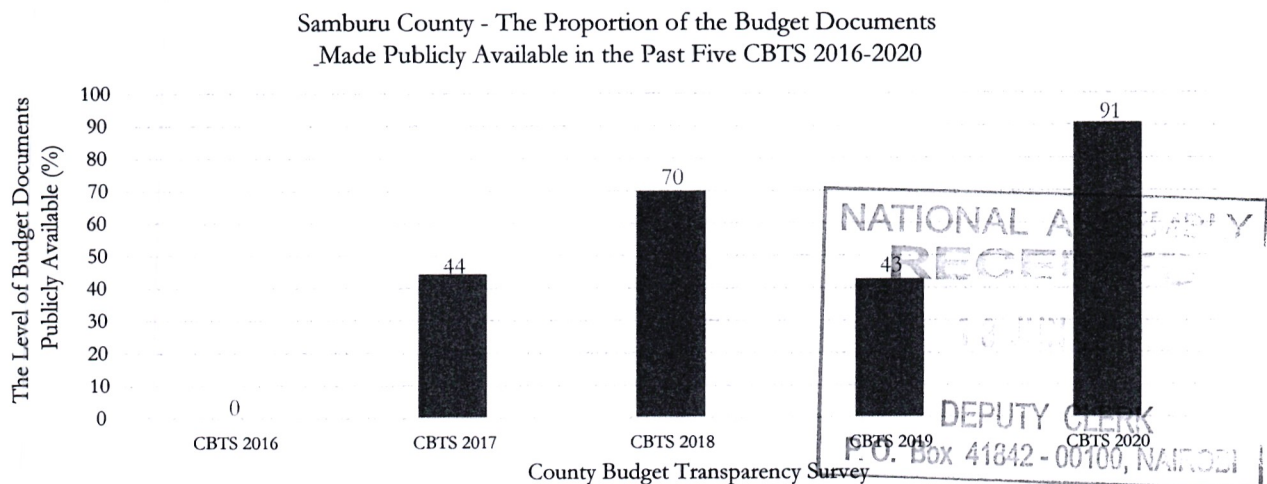
SAMBURU COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Samburu County has a transparency index of 64/100 points in CBTS 2020.**

Availability of Budget Documents

Samburu County published ten of the budget documents under evaluation in the CBTS 2020, representing 91 per cent of the budget documents under assessment. This was an improvement from the previous CBTS 2019.

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



The Level of Information Disclosed in Available Budget Documents

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

Samburu County published all the eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 67 out of 100 points in the County Quarterly Budget Implementation Report. The County had three budget documents that disclosed less than half of the information under assessment, as shown in table 1, with ADP only having 15/100 points of budget information based on the scale used.

Table 1: The Level of Information Provided by Samburu County in the Published Budget Documents

Samburu County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	67
2.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	64
3.Finance Act	Finance Act of 2019	60
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	58
5.County Integrated Development Plan	2018-2022	56
6.Programme-Based Budget	2019/20 - 21st July 2019	46
7.Citizens Budget	2019/20 - Accompany PBB	45
8.Annual Development Plan	2019/20	15

Samburu County Quarterly Budget Implementation Report does not give local revenue breakdown to the individual sources and the quarterly performance. The County does not also disclose performance challenges and measures to address the County's challenges on revenue.

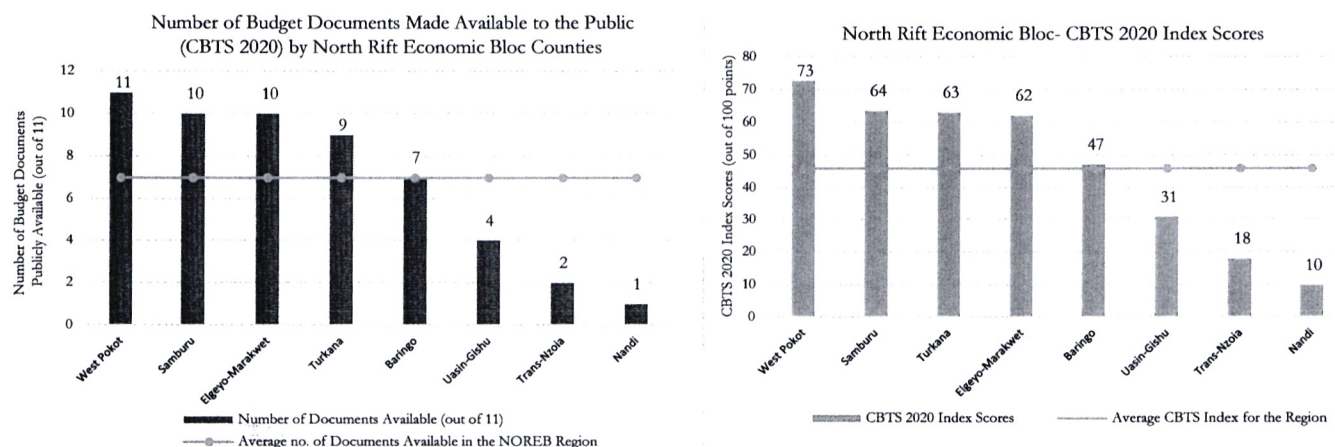
The Annual Development Plan does not have departmental expenditure information and any classifications to recurrent and development expenditure. The Samburu CIDP, PBB and Citizens Budget does not have information on capital projects. The key details required in the capital projects were the allocations and locations of the projects, and this is what is missing. Information on timeframes and the status of capital projects was also assessed.

Documentation of public participation.

Samburu County does not provide any information on the public's participation spaces despite publishing all the four budget documents that the public participation component was assessed. In general, Counties disclosed 13 out of 100 points of public participation information on the published CIDPs.

How Samburu County Compares with the Neighboring Counties Under the North Rift Economic Bloc (NOREB)

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

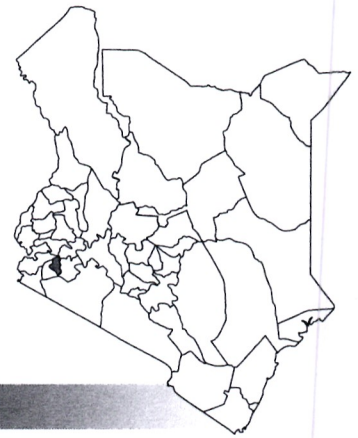


Samburu county performed better than Elgeyo Marakwet despite publishing one budget document less as provided in Figure 2 on the performance of NOREB counties.

To improve budget transparency and citizens engagement, the following are recommendations to Samburu County:

- 1 Upon sharing the availability of the budget documents results with the County, the County published two more budget documents. It is recommended that the county should always publish the budget documents on time.
- 2 Previous surveys from 2016-2020 show that the County has never published the 4th Quarterly Budget Implementation Report
- 3 The County should disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation and actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose revenue and expenditure information. In addition, the information on multi-year performance and projection should be made available in the budget documents.
- 5 The County responded to the Availability survey by publishing two more budget documents online. The county replied to the Availability results formally through the email to clarify the available budget documents on the website. Even so, there was no feedback on the Comprehensiveness survey. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Samburu County has a transparency index of **64/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

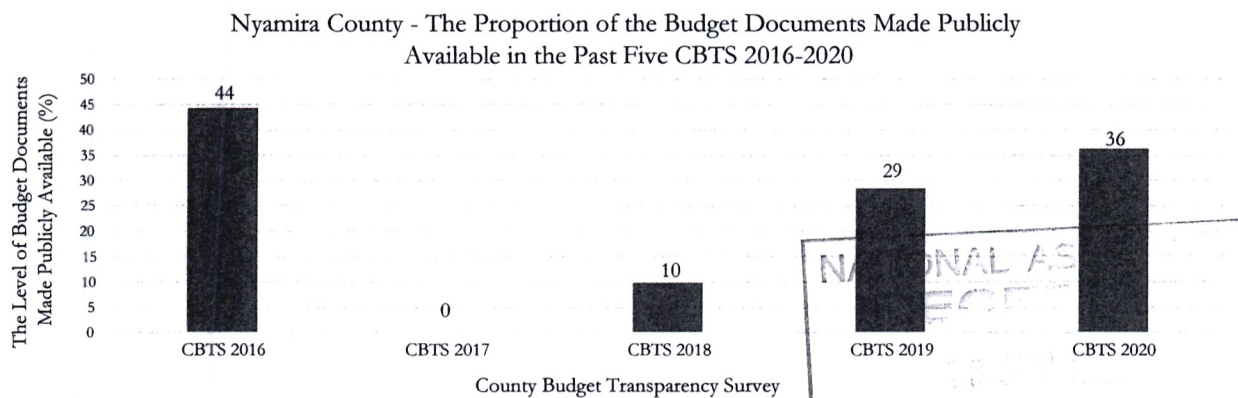
NYAMIRA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100. **Nyamira County has a transparency index of 36/100 points in CBTS 2020.**

Availability of Budget Documents

In the last three rounds of CBTS from 2018 to 2020, Nyamira County has made some improvements in making budget documents publicly available. Figure 1 shows the proportion (in %) of budget documents made available by Nyamira County in the last five CBTS.

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



The Level of Information Disclosed in Available Budget Documents

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

Nyamira County published four of the eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020. As shown in Table 1, the County disclosed 79 out of 100 points in the County Budget Review and Outlook Paper, while the Annual Development Plan only gives 25 points of the evaluated information, which highly varied from the other three budget documents that the County made available in the Comprehensiveness section in table 1.

Table 1: The Level of Information Provided by Nyamira County in the Published Budget Documents

Nyamira County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	79
2.County Integrated Development Plan	2018-2022	74
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	72
4.Annual Development Plan	2019/20	25
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

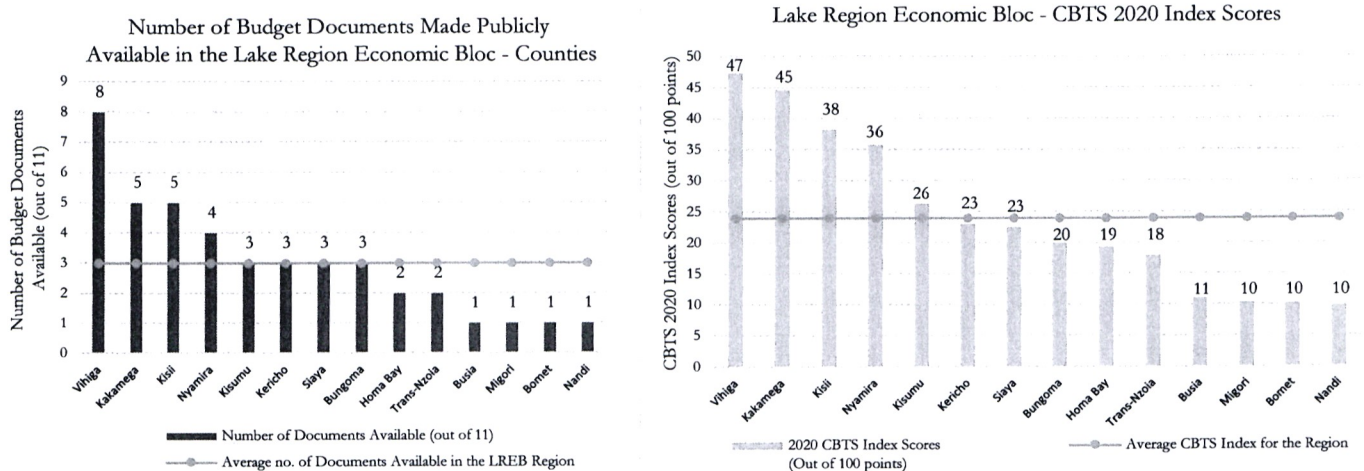
Nyamira County does not have expenditure information on the ADP on both questions used for assessment. The County neither shares complete information on departmental expenditure estimates nor provides any recurrent and development breakdown. The CBROP also failed to give information on expenditure performance at programme and sub-programme level as required. There are also no narrative justifications on revenue performance in the CBROP.

Documentation of public participation

Nyamira County presents some information on priorities or inputs on participation spaces on the County Fiscal Strategy Paper. The County wholly misses the information on participation spaces in the Annual Development Plan and County Integrated Development Plan. In general, Counties disclosed 13 out of 100 points of information on public participation on the published CIDPs.

How Nyamira County Compares with its Neighboring Counties Under the Lake Region Economic Bloc

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



In the LREB, Nyamira County scored above average transparency index for the region.

To improve budget transparency and citizens engagement, the following are recommendations to Nyamira County:

- 1 Upon sharing the budget documents' availability results with the County, the County published one more budget document online. It is recommended that the county should always publish the budget documents on time.
- 2 Previously, the county posted the Approved Programme-Based Budget and the Citizens Budget online but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 3 Previous surveys from 2016-2020 show that the County has never published the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is not also publicly available on the County's website and needs to be published.
- 4 The County should ensure the information on public participation spaces is disclosed. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is critical in the various budget processes. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 5 The county should ensure that budget documents disclose the information on multi-year performance and projections with the required classifications on recurrent and development expenditure of published budget documents.
- 6 The County responded to the Availability survey by publishing one more budget document online. Even so, there was no feedback on the Comprehensiveness survey. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as modeled by two Counties that responded to the Comprehensiveness survey.

Nyamira County has a transparency index of **36/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

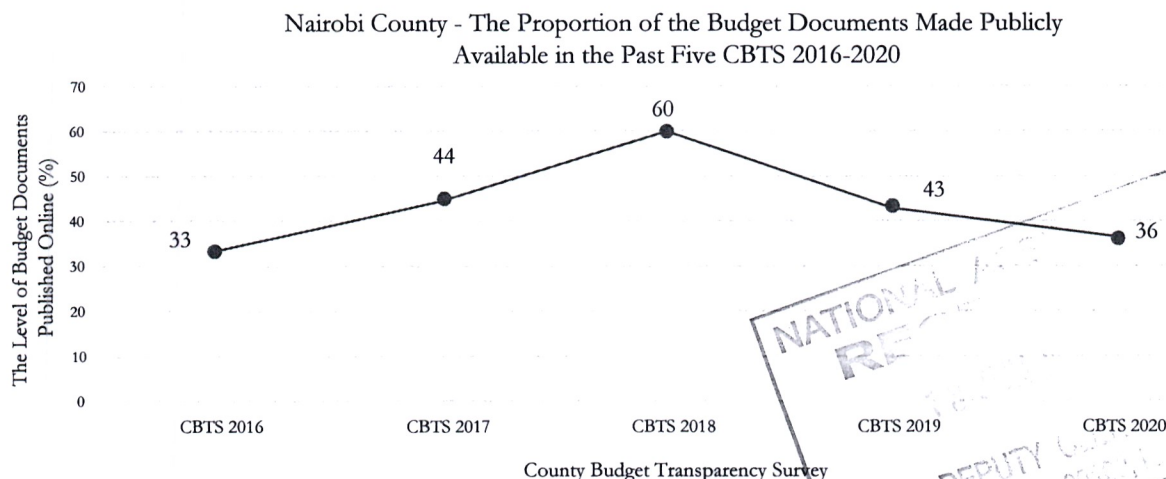
NAIROBI COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Nairobi County has a transparency index of 40/100 points in CBTS 2020.**

Availability of Budget Documents

In the last two rounds of CBTS from 2018 and 2020, Nairobi County continues to decline in making the budget documents publicly available, as shown in Figure 1. In CBTS 2018, the County had publicly availed 60 per cent of the budget documents under evaluation. This tells us that the County has continued to stop publishing some budget documents on the website.

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



The Level of Information Disclosed in Available Budget Documents

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

Nairobi County published four of the eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 91 points in the County Budget Review and Outlook Paper.

Table 1: The Level of Information Provided by Nairobi County in the Published Budget Documents

Nairobi County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	91
2.County Integrated Development Plan	2018-2022	78
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	69
4. Annual Development Plan	2019/20	60
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

Nairobi County did not present complete expenditure information on the Annual Development Plan as it misses the departmental breakdown to recurrent and development. Also, the CBROP does not give expenditure performance by departmental even though it provides the highest information compared to all other counties that published CBROPs. Notably, Nairobi City County does not give a complete breakdown of revenue categories. In most budget documents, the County failed to present information on the conditional grants but provided an aggregate of intergovernmental transfers.

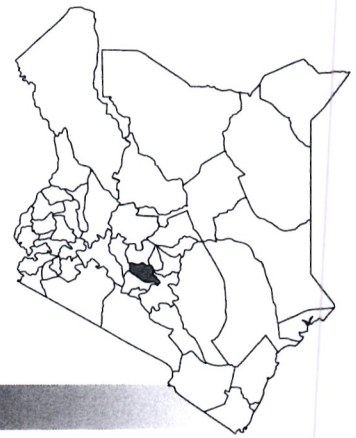
Documentation of public participation

Nairobi County gave some information on participation spaces offered to the public on the CIDP based on one question. In two other budget documents that the participation component was assessed, the County completely missed the information. In general, Counties disclosed 13 out of 100 points of public participation information on the published CIDPs.

To improve budget transparency and citizens engagement, the following are recommendations to Nairobi County:

- 1 Previously, Nairobi City County had made the Approved Programme-Based Budget, Citizens Budget, and 1st Quarterly Budget Implementation Report online but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that the County has never published the 2nd, 3rd and 4th Quarterly Budget Implementation Reports. These have consistently been published by Baringo, Laikipia and Elgeyo Marakwet Counties. Also, the Finance Act has never been published by Nairobi County on the website.
- 3 The County should ensure that they disclose enough information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. In addition, the active engagement of vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, should be taken into consideration. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The county should ensure that budget documents disclose revenue and expenditure information to include all the revenue categories and classifications of recurrent and development.
- 5 Nairobi County is one of the two Counties that provided feedback on the Comprehensiveness part of the survey but provided no feedback on the Availability of the budget documents' section.

Nairobi County has a
transparency index of
40/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

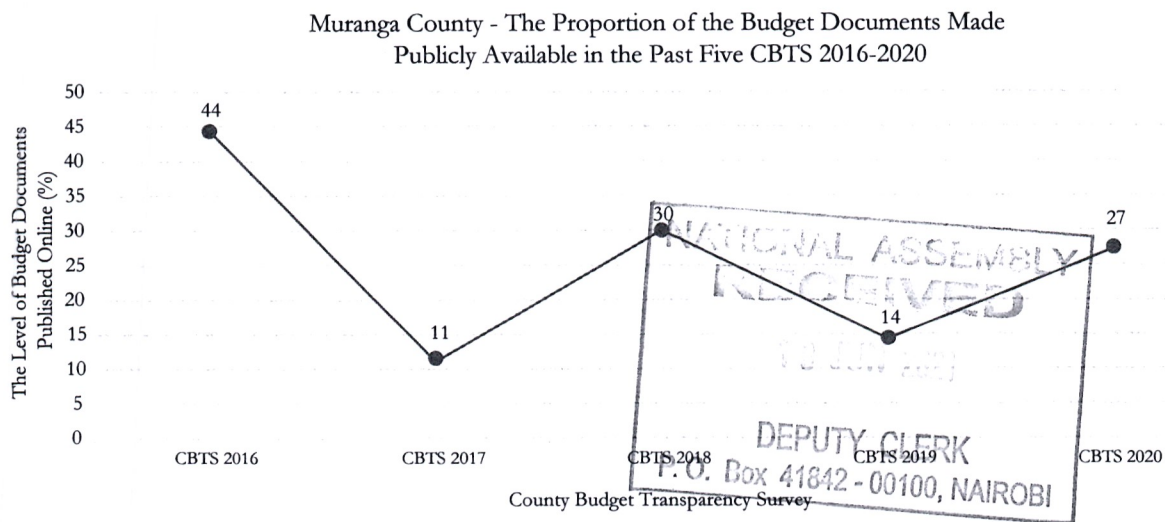
MURANG'A COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Murang'a County has a transparency index of 26/100 points in CBTS 2020.**

Availability of Budget Documents

Murang'a County published 27 per cent of the budget documents assessed in the CBTS 2020. The county presented an Approved Programme-Based Budget on the website, but when opened, it was the Supplementary Budget line, which does not count in this survey.

Figure 1: The Level of Budget Documents Made Available to the Public - Murang'a County



The Level of Information Disclosed in Available Budget Documents

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

Murang'a County published only three budget documents online of the eight subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 76 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Murang'a County in the Published Budget Documents

Murang'a County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	81
2.County Integrated Development Plan	2018-2022	64
3.Annual Development Plan	2019/20	37
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

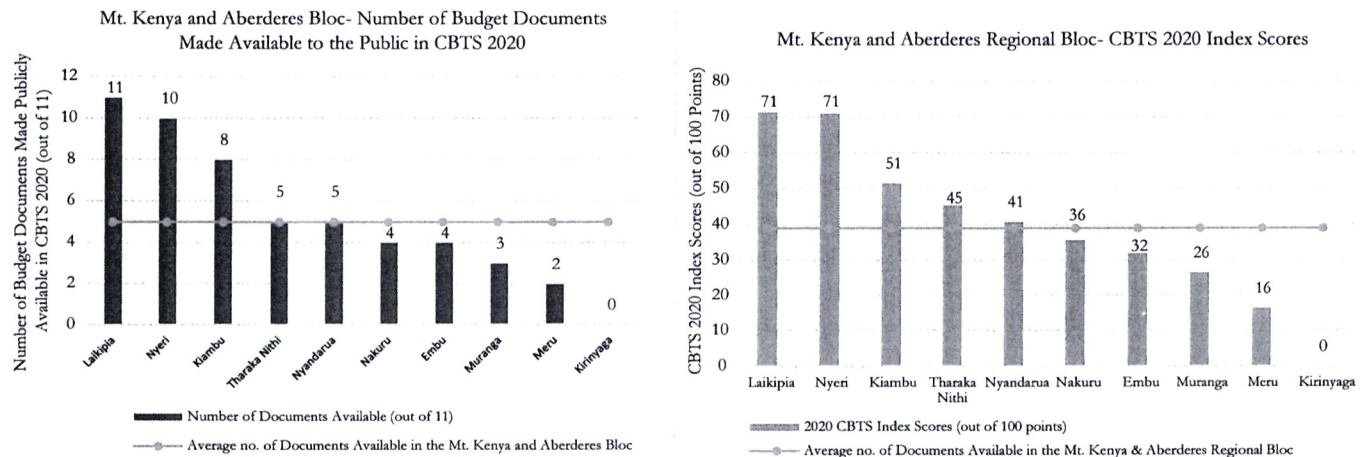
In the Annual Development Plan, the County failed to present expenditure information classified to recurrent and development estimates for the coming year. The County further failed to give the following year's revenue estimates by sources in the ADP. The County lacked some details on baselines on non-financial information in the CIDP.

Documentation of public participation

Murang'a County does not provide any information on participation spaces offered to the public despite publishing three budget documents that assessed the participation component. In general, Counties disclosed 13 out of 100 points of public participation information on the published CIDPs.

How Murang'a County Compares with the Neighboring Counties Under the Mt. Kenya and Aberderes Regional Economic Bloc

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



Murang'a County transparency index is below the average transparency for the counties in Mt. Kenya and Aberderes Regional Economic Bloc, as in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Murang'a County:

- 1 Murang'a County should ensure there is the right labelling of budget documents to merge the contents and the purpose of the document.
- 2 Previously, the County had made its Approved Programme-Based Budget publicly available but failed to publish it in the CBTS 2020. The County should consistently publish the budget documents.
- 3 Previous surveys from 2016-2020 show that the County has never published the Citizens Budget, published by 17 Counties in CBTS 2020. The County should also publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is not also publicly available on the Kwale County website and needs to be published.
- 4 The County should ensure they disclosed enough information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Further, actively

engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is highly recommended. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.

- 5 Also, the County should ensure that budget documents disclose non-financial information comprehensively.
- 6 Despite IBPK's efforts in sharing results with the County, there was no feedback from the county on both Availability and Comprehensiveness. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as modelled by two Counties that responded to the Comprehensiveness survey.

Murang'a County has a transparency index of **26/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

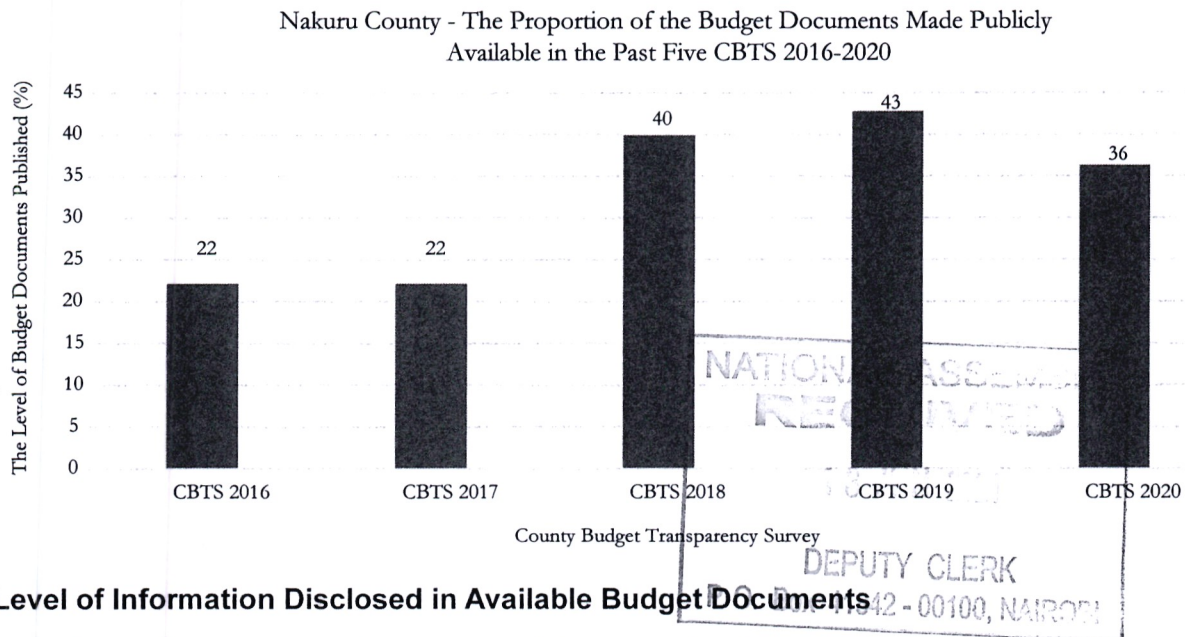
NAKURU COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Nakuru County has a transparency index of 36/100 points in CBTS 2020.**

Availability of Budget Documents

Nakuru County made four budget documents publicly available in the CBTS 2020. Figure 1 shows the proportion (in %) of Nakuru's budget documents publicly available to the total budget documents assessed from CBTS 2016-2020.

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



The Level of Information Disclosed in Available Budget Documents

How comprehensive is the content of the key budget documents that Nakuru County makes available to the public? Nakuru County published four out of eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 75 out of 100 points in the County Fiscal Strategy Paper while the Citizens Budget presented half of the information assessed.

Table 1: The Level of Information Provided by Nakuru County in the Published Budget Documents

Nakuru County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	75
2.County Integrated Development Plan	2018-2022	71
3.Programme-Based Budget	2019/20 - 21st July 2019	59
4.Citizens Budget	2019/20 - Accompany PBB	50
5.Annual Development Plan	2019/20	Not published
6.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

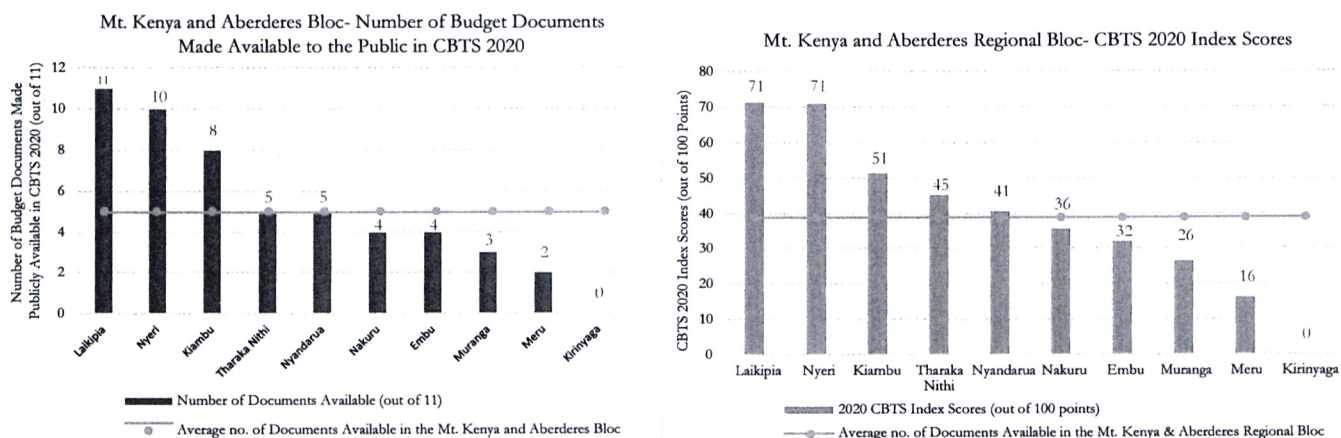
On the non-financial component, Nakuru County fails to give information uniformly across all the departments/ sectors or ministries in the Approved-Programme-Based Budget. Also, the County does not have the information on multi-year revenue projections in the PBB. The County also failed to have historical expenditure information on the County Integrated Development Plan.

Documentation of public participation

Nakuru County gives some information on participation inputs from the public on the CFSP. A section on Public Participation/ Sector Hearings and Involvement of Stakeholders has been provided, but the County does not mention specific stakeholders engaged during public participation. It is hard to determine whether stakeholders from all quarters were represented in the sector hearings. In two other budget documents that the participation component was assessed, the County completely missed the information. In general, Counties disclosed 13 out of 100 points of public participation information on the published CIDPs.

How Nakuru County Compares with the Neighboring Counties Under the Mt. Kenya and Aberderes Regional Economic Bloc

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



In the Mt. Kenya and Aberderes regional Economic Bloc, Nakuru County is among the Counties that published less than half of the budget documents assessed. The county performed better than Embu County despite having a similar number of budget documents published, as shown in Figure 2.

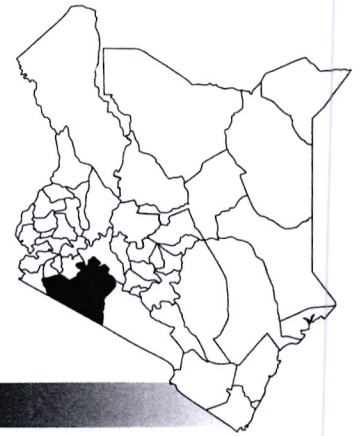
To improve budget transparency and citizens engagement, the following are recommendations to Nakuru County:

- 1 Previously, the County had made the County Budget Review and Outlook Paper but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that the County has never published the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is not also publicly available on the Nakuru County website and needs to be published.
- 3 The County should ensure the disclosure of sufficient information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Also, the County should ensure that budget documents disclose non-financial information comprehensively. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation.

Furthermore, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is highly recommended. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.

- 4 Despite IBPK's efforts in sharing results with the County, there was no feedback from the county on both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Nakuru County has a transparency index of **36/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

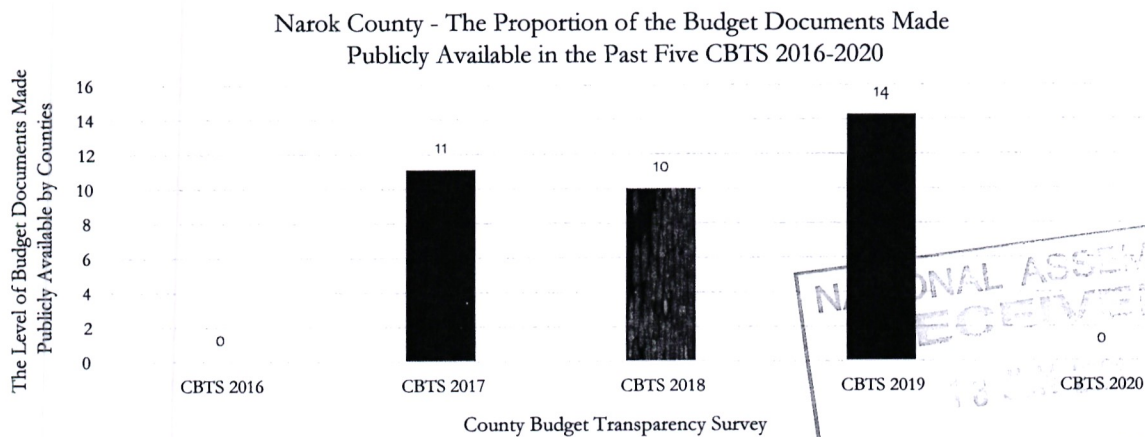
NAROK COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Narok County has a transparency index of 0/100 points in CBTS 2020.**

Availability of Budget Documents

During the CBTS period, in August and September 2020, the executive County website was not operational and was under maintenance. The website contents were therefore not accessible to the public.

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



Since Narok did not have any publicly available documents, then there were no documents to evaluate on the level of information.

To improve budget transparency and citizens engagement, the following are recommendations to Narok County:

- 1 Previously in the CBTS 2019, Narok County had made the County Budget Review and Outlook Paper online. In addition, in CBTS 2018, the County published the CIDP online but does not publish them in the CBTS 2020; the County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that Narok County has never published the Approved Programme Based Budget, which in CBTS 2020 was published by 11 counties. The Citizens Budget was published by 17 Counties in CBTS 2020, but Narok County has never published it. The County should also publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Annual Development Plan, which Counties have progressively shown growth in publishing, has not been published by Narok County. More so, the Finance Act is not publicly available on the Narok County website and needs to be published.
- 3 Despite sharing results with Narok County, there was no feedback from the county in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. It is also important for the County to actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.

Narok County has a
transparency index of
0/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

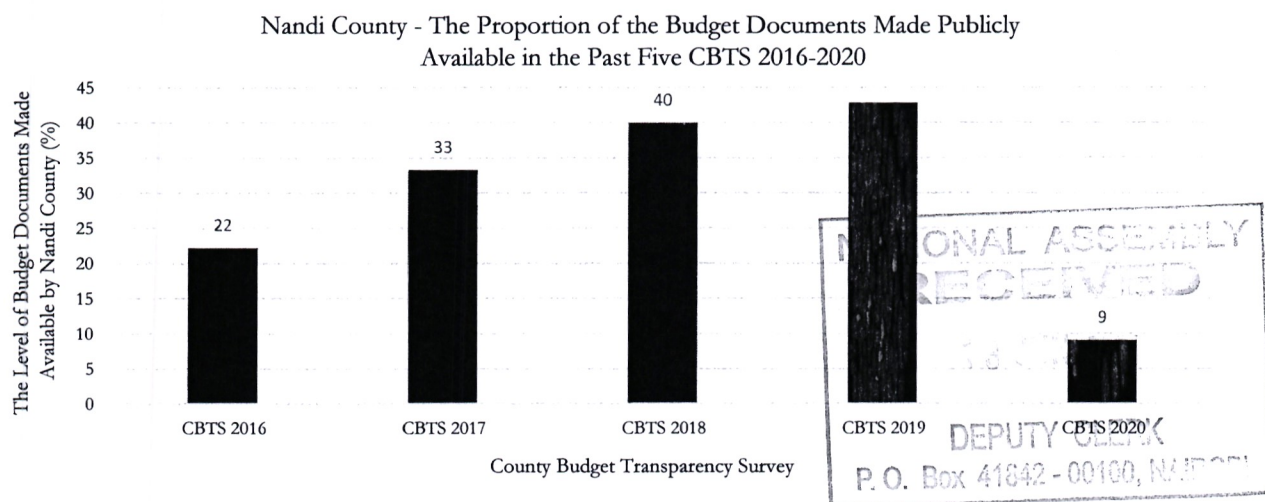
NANDI COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Nandi County has a transparency index of 10/100 points in CBTS 2020.**

Availability of Budget Documents

The County only published one budget document in the CBTS 2020, representing nine per cent, which was a decline, shown in Figure 1 and compared to the CBTS 2019 when the County published three budget documents.

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



The Level of Information Disclosed in Available Budget Documents

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

Nandi County published only one budget document online of the eight subjected to the comprehensiveness survey in the CBTS 2020 and disclosed 65 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Nandi County in the Published Budget Documents

Nakuru County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	65
2.Annual Development Plan	2019/20	Not Published
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	Not Published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not Published
6.Citizens Budget	2019/20 - Accompany PBB	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

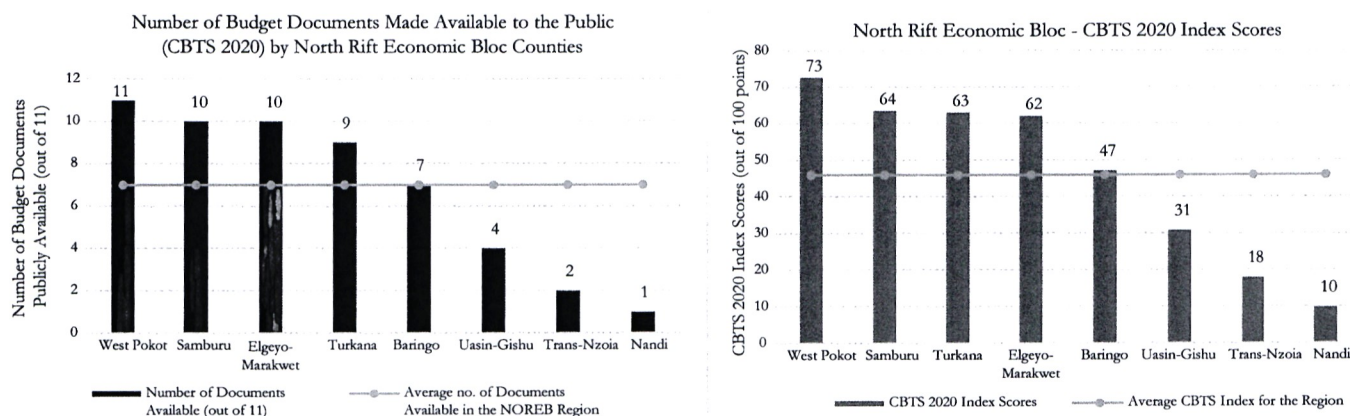
Based on the published CIDP, the County does not have five year historical and projections expenditure information. Besides, the County does not have complete information on targets compared to the presented actual figures for both revenue and expenditure categories.

Documentation of public participation

Nandi County presents some information on priorities or inputs on participation spaces on the CIDP. In general, Counties disclosed 13 out of 100 points of public participation information on the published CIDPs.

How Nandi County Compares with Counties Under the North Rift Economic Bloc (NOREB)

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



To improve budget transparency and citizens engagement, the following are recommendations to Nandi County:

- 1 Previously, the County had made its County Budget Review and Outlook Paper, Approved Programme-Based Budget, the Citizens Budget, The County Fiscal Strategy Paper and the Annual Development Plan but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that the County has never published the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is also not publicly available on the Nandi County website and needs to be published.
- 3 The County should ensure they disclosed enough information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, should be a priority. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 Also, the County should ensure the budget documents give multi-year projections and historical expenditure and revenue information comprehensively.
- 5 Despite IBPK's efforts in sharing results with the County, there was no feedback from the County on both Availability and Comprehensiveness. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Nandi County has a transparency index of **10/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

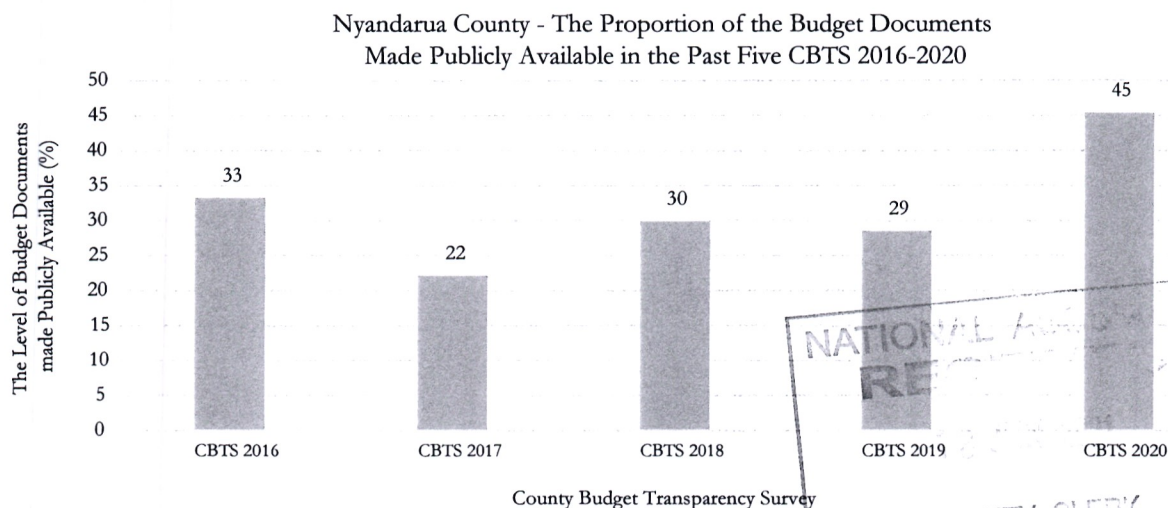
NYANDARUA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Nyandarua County has a transparency index of 41/100 points in CBTS 2020.**

Availability of Budget Documents

The County made 45 per cent of the budget documents publicly available in the CBTS 2020. This was an improvement from the CBTS 2019. It is worth noting that the County published the Quarter two budget implementation report, which is labelled Quarter one hence does not count in the CBTS number of budget documents made available to the public. The county has the Finance Act 2019 online, but when opened, it is Finance Act 2018.

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



The Level of Information Disclosed in Available Budget Documents

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

Nyandarua County published five of the eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 69 out of 100 points in the County Integrated Development Plan, while the Annual Development Plan has half of the budget information evaluated.

Table 1: The Level of Information Provided by Nyandarua County in the Published Budget Documents

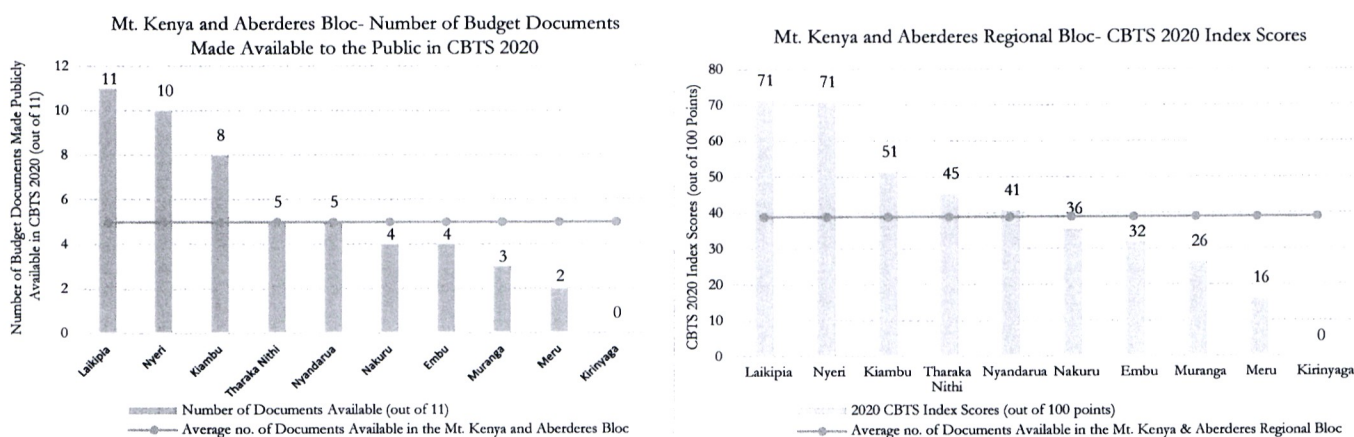
Nyandarua County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	69
2.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	65
3.Citizens Budget	2019/20 - Accompany PBB	60
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	57
5.Annual Development Plan	2019/20	50
6.Programme-Based Budget	2019/20 - 21st July 2019	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

Nyandarua County ADP has no information on revenue estimates for the coming budget year, which entails three sources: own-source revenue, equitable share and conditional grants. The CBROP does not give narrative justifications and the measures that the county has put in place to address such challenges on revenue and expenditure performance. The County also failed to have expenditure information below departmental levels at programme and sub-programme.

Documentation of public participation

Nyandarua County does not provide any information on the public's participation spaces on the CIDP based on both questions used in the assessment. Overall, Counties disclosed 13 out of 100 points of public participation on the published CIDPs. **How Nyandarua County Compares with Neighboring Counties Under the Mt. Kenya and Aberderes Regional Economic Bloc**

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



To improve budget transparency and citizens engagement, the following are recommendations to Nyandarua County:

- 1 Upon sharing the availability of the budget documents results with the County, the County published three more budget documents. It is recommended that the county should always publish the budget documents on time.
- 2 The County should ensure the correct labelling of the budget documents as it wrongly labelled two budget documents on the website.
- 3 Surveys from 2016-2020 show that Nyandarua County has never published the Approved Programme Based Budget, which in CBTS 2020 was published by 11 counties. The County should also publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia, and Elgeyo Marakwet Counties. The Finance Act is not also publicly available on the Nyandarua County website and needs to be published.
- 4 The County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and monitor budget implementation and actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 5 The County should ensure that budget documents disclose narrative justifications and measures to address the expenditure and revenue poor performance challenges. In addition, the County needs to provide information at programme and subprogramme levels in the CBROP.
- 6 The County responded to the Availability survey by publishing three more budget documents online. There was no feedback on the Comprehensiveness survey. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Nyandarua County has a transparency index of **41/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

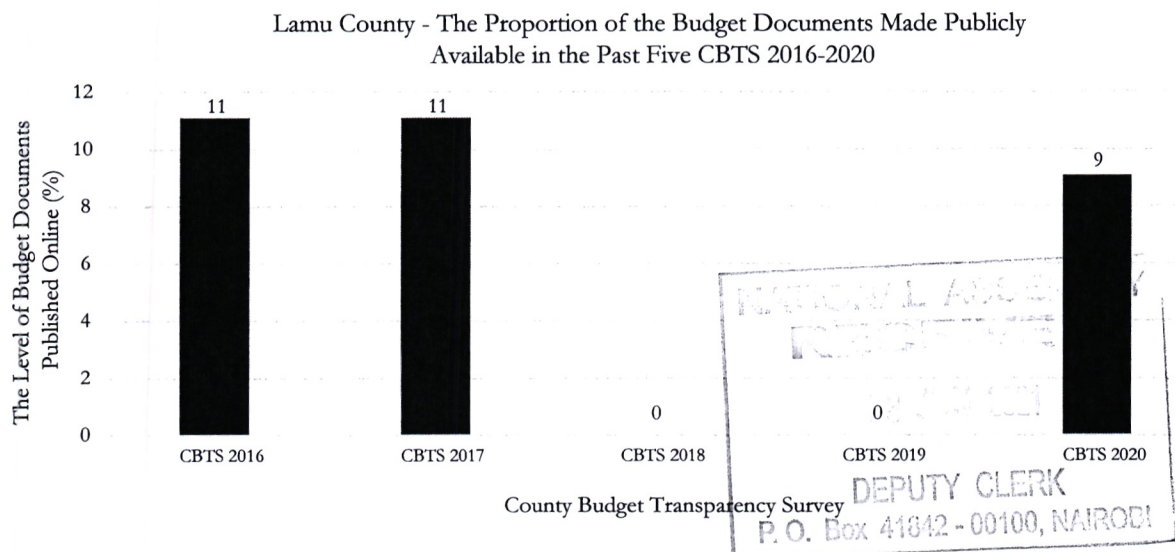
LAMU COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Lamu County has a transparency index of 10/100 points in CBTS 2020.**

Availability of Budget Documents

In the previous CBTS 2019, Lamu County did not publish any budget document, but in CBTS 2020, the County made one budget document publicly available. This represented nine per cent of the budget documents that were under evaluation in CBTS 2020.

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



The Level of Information Disclosed in Available Budget Documents

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

Lamu County published only one budget document online of the eight subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 67 out of 100 points in the County Integrated Development Plan.

Table 1: The Level of Information Provided by Lamu County in the Published Budget Documents

Lamu County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	67
2.Annual Development Plan	2019/20	Not published
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	Not published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

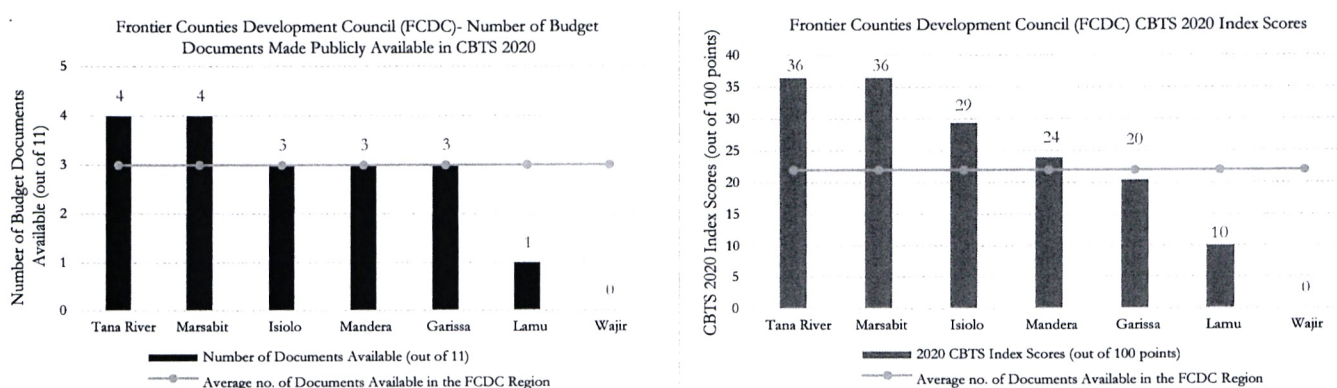
Based on the published CIDP, the County performed better in disclosing its Revenue information. However, in all the three questions asked in the CIDP, Lamu County does not have information on previous CIDP expenditure performance by departments. Also, the County missed information on non-financial details below the departmental level by only providing the actual and not giving the targets.

Documentation of public participation

In the CIDP, Lamu County presented some public participation information on the public’s inputs but did not elaborate on how its inputs were utilized. The information on public participation spaces should be well presented in the budget documents, including information on where the public participation took place, disaggregation of participants and what kind of priorities or inputs were raised by the public. The kind of feedback offered to the public should also be presented.

How Lamu County Budget Performance Compares with the Neighboring Counties Under the Frontier Counties Development Council (FCDC)

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



Lamu County published only one budget document and is second to last in performance in the FCDC regional bloc, as shown in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Lamu County:

- 1 Previously, Lamu County had made the County Budget Review and Outlook Paper but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Surveys from 2016-2020 show that Lamu County has never published the Approved Programme Based Budget, which in CBTS 2020 was published by only 11 counties. Additionally, while the Citizens Budget was published by 17 Counties in CBTS 2020, Kwale County has never published it. The County should also publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. Lamu County Annual Development Plan is not online, but the number of counties publishing has been going up, and in CBTS 2020, this document was published by 33 counties. The CFSP and Finance Act are not publicly available on the Kwale County website, and they need to be published.
- 3 Lamu County should ensure they present enough information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation and actively engage vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 Also, the County should ensure that budget documents disclose non-financial information comprehensively, including expenditure performance in the CIDP.
- 5 Despite sharing results with Lamu County, there was no feedback from the County in both Availability and Comprehensiveness. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Lamu County has a transparency index of **10/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

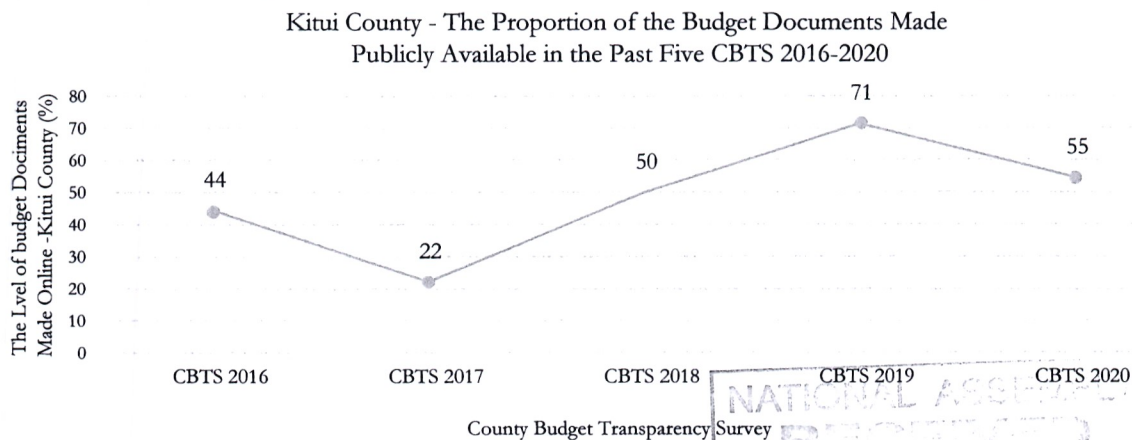
KITUI COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Kitui County has a transparency index of 47/100 points in CBTS 2020.**

Availability of Budget Documents

The number of budget documents made publicly available by Kitui County declined. Findings show that in CBTS 2019, the County performance was 71 per cent compared to 55 per cent in 2020. This means the County stopped publishing some of the documents that it previously published.

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



The Level of Information Disclosed in Available Budget Documents

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

Kitui County published five of the eight budget documents that were subjected to the comprehensiveness survey in the CBTS 2020 and scored 86 out of 100 points on the level of information disclosed in the County Budget Review and Outlook Paper which varied with the performance of the County Fiscal Strategy paper that only has 43 out of 100 points of the budget information available.

Table 1: The Level of Information Provided by Kitui County in the Published Budget Documents

Kitui County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	86
2.Annual Development Plan	2019/20	77
3.County Integrated Development Plan	2018-2022	55
4.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	53
5.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	43
6.Programme-Based Budget	2019/20 - 21st July 2019	Not published
7.Citizens Budget	2019/20 - Accompany PBB	Not published
8.Finance Act	Finance Act of 2019	Not published

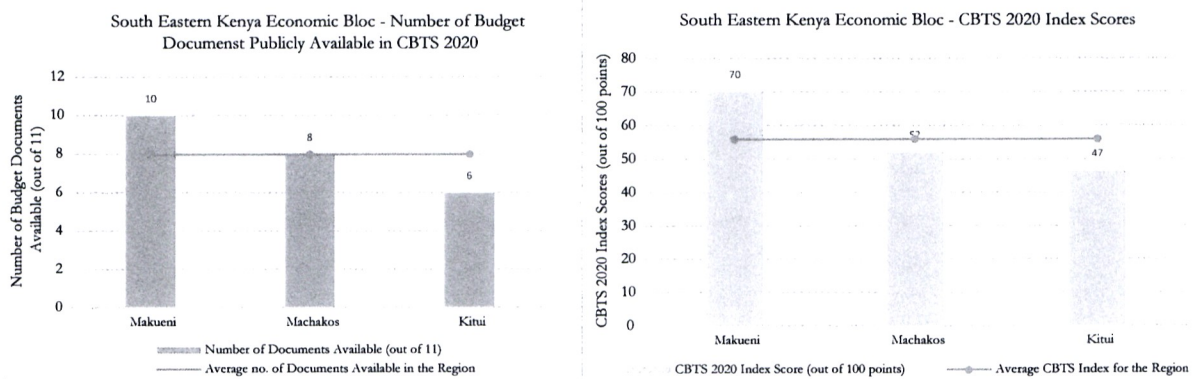
The County's second-quarter budget implementation report does not give any information on non-financial details and capital projects. Also, the County lacked information on the breakdown and performance of local revenue. It is also essential to highlight that Kitui County Integrated Development Plan missed expenditure information on both previously implemented CIDP and projection for the upcoming five years disaggregated by departments.

Documentation of public participation

Kitui County does not provide any public participation information despite publishing three out of four budget documents that the public participation component was assessed. Overall, Counties provided 13 out of 100 points of information on public participation in the published CIDPs.

How Kitui County Compares with Neighboring Counties Under the South Eastern Kenya Economic Bloc

Figure 2: South Eastern Kenya Economic Bloc - County Budget Transparency Performance



Kitui County performed below the average transparency index for the counties under South Eastern Economic Bloc.

To improve budget transparency and citizens engagement, the following are recommendations to Kitui County:

- 1 Kitui County made the Approved Programme-Based budget and quarter three Budget Implementation Report publicly available in CBTS 2018 and the Citizens Budget in CBTS 2019. This means that the County stopped publishing all three budget documents. The County should consistently publish the budget documents online.
- 2 Previous surveys from 2016-2020 show that Kitui County has never published the Quarterly Budget Implementation Reports for quarter 4, which is still one of the least published budget documents across the counties, with only six counties availing it online. The County needs to also publish the Finance Act, which they have never made publicly available.
- 3 Kitui County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Furthermore, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is recommended. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 Also, the county should ensure that budget documents disclose non-financial information comprehensively. Revenue and expenditure details should also be provided, covering all the required categories and classifications.
- 5 Kitui responded to both levels of Availability and Comprehensiveness. The County responded to the Availability survey by publishing four more budget documents online. Further, the County provided comprehensive feedback on the draft results, a practice that other Counties should borrow.

Kitui County has a transparency index of
47/100
Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

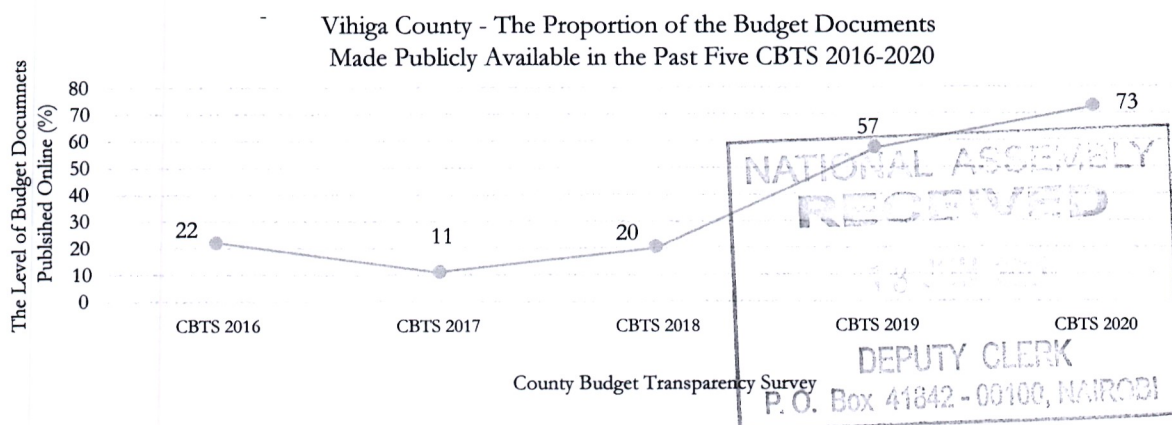
VIHIGA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Vihiga County has a transparency index of 47/100 points in CBTS 2020.**

Availability of Budget Documents

Vihiga County has shown improvement in making budget documents available to the public in the last four surveys from 2017 to 2020, as shown in Figure 1. In 2017 CBTS, the County published only 11 per cent of the budget documents evaluated, and in the CBTS 2020, it published 73 per cent of budget documents under assessment. Vihiga is one of the Counties that failed to publish its Approved Programme Based Budget, yet it published the Citizens Budget online. This is strange because the Citizens Budget is extracted from the Programme Based Budget.

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



The Level of Information Disclosed in Available Budget Documents

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

Vihiga County published seven of the eight budget documents subjected to the Comprehensiveness evaluation in the CBTS 2020. It disclosed 71 out of 100 points in the County Budget Review and Outlook Paper, which highly varied with the County Integrated Development Plan, in which the County only disclosed 26 out of 100 points of the information assessed as in table 1.

Table 1: The Level of Information Provided by Vihiga County in the Published Budget Documents

Vihiga County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	71
2.Finance Act	Finance Act of 2019	60
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	54
4.Annual Development Plan	2019/20	40
5.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	31
6.Citizens Budget	2019/20 - Accompany PBB	29
7.County Integrated Development Plan	2018-2022	26
8.Programme-Based Budget	2019/20 - 21st July 2019	Not published

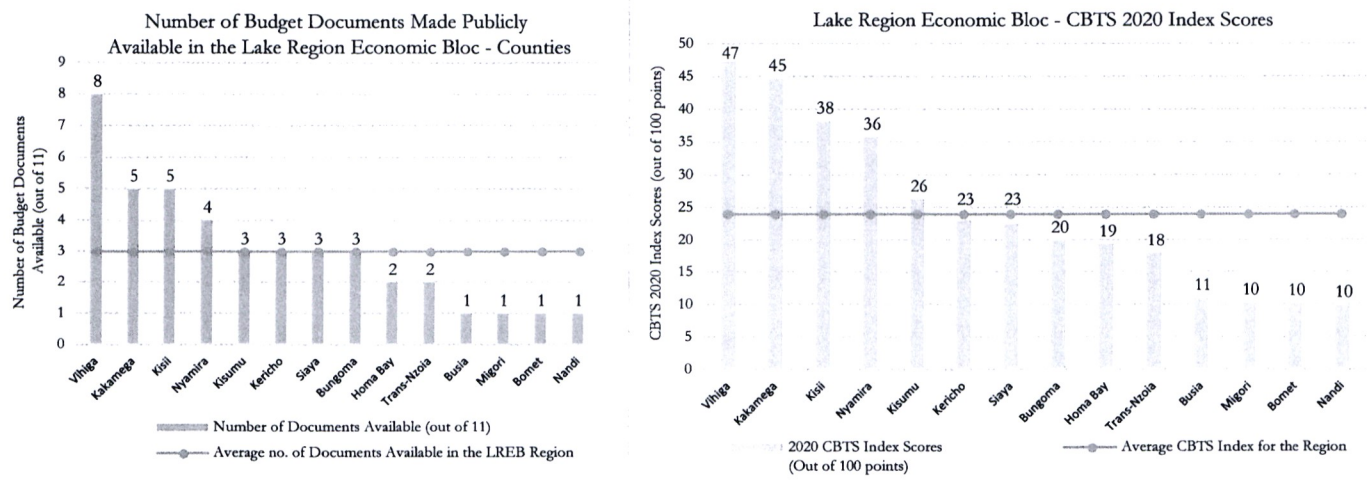
The County wholly failed to disclose revenue information in the CIDP, including a performance of previously implemented revenues categorized by sources (equitable share, local revenue, and conditional grants) and for the upcoming five years. Notably, Vihiga County disclosed the information on non-financial details for the coming five years and coming year in the CIDP and ADP, respectively. However, the County does not give non-financial performance details on previously implemented CIDP and does not present non-financial information in its quarterly budget implementation report. It is also worth noting that Vihiga County does not do well in providing disaggregation of expenditure information.

Documentation of public participation

Vihiga County does not provide the slightest information on participation spaces offered to the public on the CIDP. There was no information on participation spaces in all the other two budget documents (ADP and CFSP) published by Vihiga County. Counties disclosed 13 points of public participation information on the published CIDPs.

How Vihiga County Compares with its Neighbor Counties Under the Lake Region Economic Bloc

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



Vihiga County performed better than its neighbour Counties under LREB. However, all the Counties in this region scored below 50 out of 100 points on transparency, as presented in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Vihiga County:

- 1 In the 2016 CBTS, Vihiga County had made the Programme-Based Budget publicly available but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that Vihiga County has never published its third and fourth Quarterly Budget Implementation Reports. The County should replicate some Counties consistently published across the financial year quarters, including Baringo, Laikipia and Elgeyo Marakwet Counties.
- 3 Vihiga County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. It is recommended Vihiga County create mechanisms to engage the public during budget formulation and to monitor budget implementation as well as actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 The County should ensure that budget documents disclose non-financial information comprehensively. Revenue and expenditure should be presented with the categories and classifications.
- 5 Vihiga County responded to the Availability survey part by publishing two more budget documents upon sharing results with them. However, there was no feedback from the County in Comprehensiveness part. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Vihiga County has a transparency index of **47/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

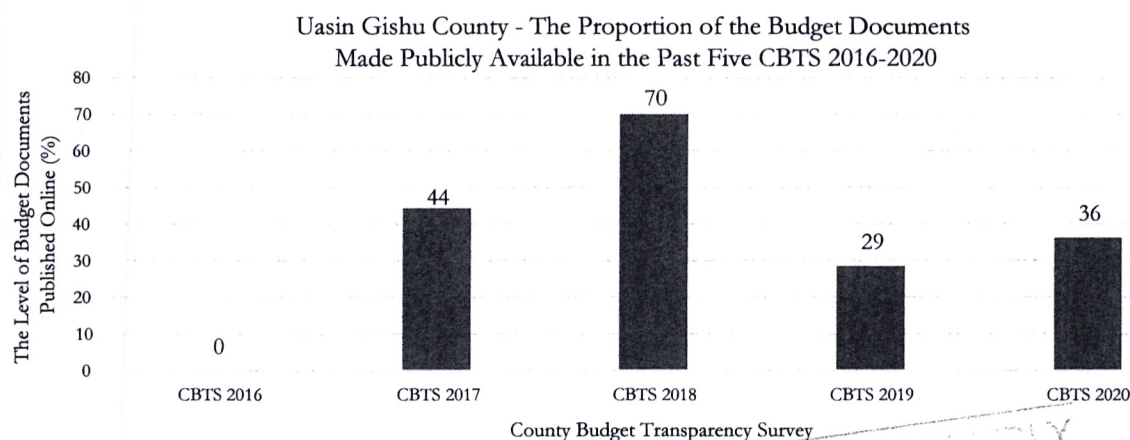
UASIN GISHU COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Uasin Gishu County has a transparency index of 31/100 points in CBTS 2020.**

Availability of Budget Documents

In the CBTS 2018, Uasin Gishu County made publicly available 70 per cent of the budget documents evaluated, as shown in Figure 1. In the CBTS 2020, the County dropped to 36 per cent though it was an improvement from CBTS 2019.

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



The Level of Information Disclosed in Available Budget Documents

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

Uasin Gishu County published four budget documents of the eight subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 76 out of 100 points in the County Integrated Development Plan while it only disclosed 21 out of 100 points in the Citizens Budget.

Table 1: The Level of Information Provided by Uasin Gishu County in the Published Budget Documents

Uasin Gishu County-Key Budget Document	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	78
2.Annual Development Plan	2019/20	60
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	50
6.Citizens Budget	2019/20 - Accompany PBB	21
3.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

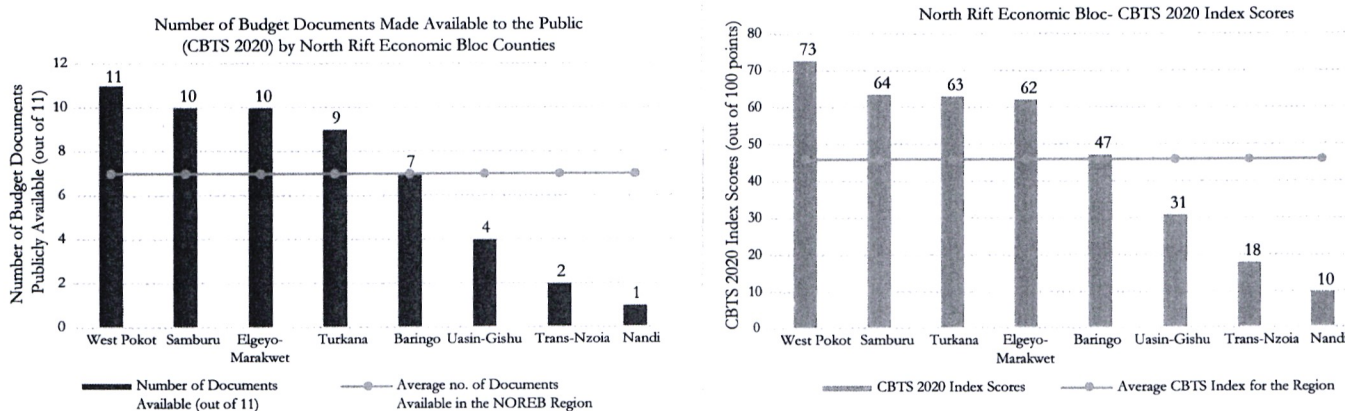
Based on the published CIDP, the County performed better in disclosing its Revenue information. In all the three questions asked in the CIDP, Uasin Gishu County disclosed full revenue details with the breakdown by sources: equitable share, local revenue and conditional grants. Uasin Gishu County disclosed partial information on the non-financial details as implemented in the previous CIDP.

Documentation of public participation

Uasin Gishu County does not provide any information on the public's participation spaces on the CIDP based on both questions used in the assessment. Overall, Counties disclosed 13 out of 100 points of public participation on the published CIDPs.

How Uasin Gishu County compares with its neighbour counties under the North Rift Economic Bloc.

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



Uasin Gishu County falls in the bottom three counties in the NOREB. The region has four Counties with transparency index scores of above 60 out of 100 points.

To improve budget transparency and citizens engagement, the following are recommendations to Uasin Gishu County:

- 1 Previously, Uasin Gishu County had published the Approved Programme-Based budgets, County Fiscal Strategy Paper, Annual Development Plans and County Budget Review and Outlook Papers online but failed to publish them in CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that Uasin Gishu County has never published the Citizens Budget published by 17 Counties in CBTS 2020. In addition, Uasin Gishu County should publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The County needs to also publish the Finance Act.
- 3 Uasin Gishu County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. It is recommended Uasin Gishu County create mechanisms to engage the public during budget formulation and monitor budget implementation in addition to actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 Also, the County should ensure that budget documents disclose non-financial information comprehensively.
- 5 Despite sharing results with Uasin Gishu County, there was no feedback from the County on both Availability and Comprehensiveness. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Uasin Gishu County has a transparency index of **31/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

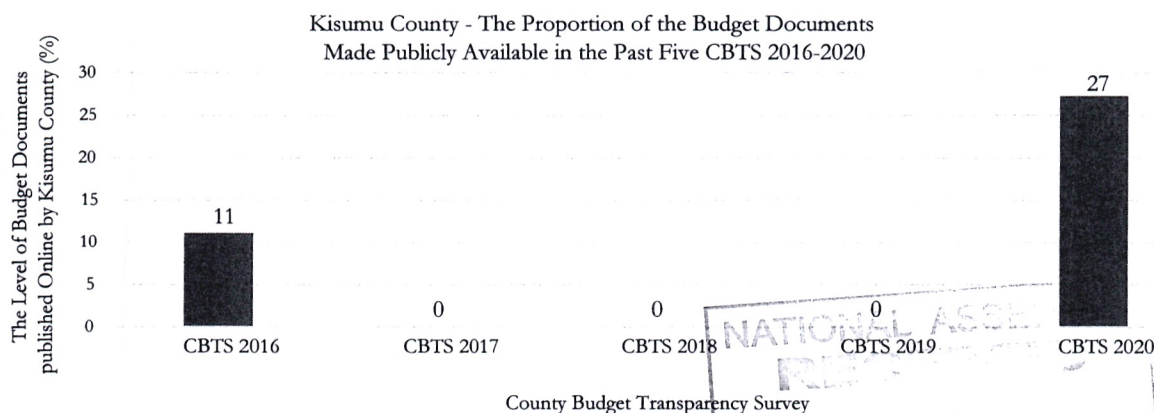
KISUMU COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Kisumu County has a transparency index of 26/100 points in CBTS 2020.**

Availability of Budget Documents

Over the last five rounds of CBTS, Kisumu County has failed to publish a budget document online in three rounds of the surveys. However, there was an improvement in the CBTS 2020 when the County made three documents publicly available, representing 27 per cent of the total documents surveyed, as shown in Figure 1.

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



The Level of Information Disclosed in Available Budget Documents

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

Kisumu County published three out of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and scored 67 out of 100 points for the level of information disclosed in the County Integrated Development Plan, while the ADP presented 50 out of 100 points of the budget information assessed.

Table 1: The Level of Information Provided by Kisumu County in the Published Budget Documents

Kisumu County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	67
2.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	65
3.Annual Development Plan	2019/20	50
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
5.Programme-Based Budget	2019/20 -21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

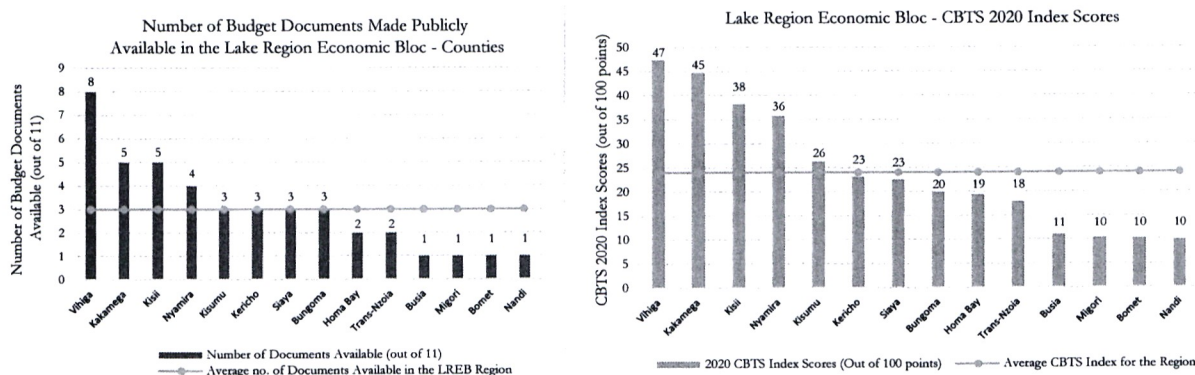
Kisumu ADP does not provide non-financial information on the baselines given for programmes and sub-programmes to allow the public to track budget performance. Besides, the County does not present non-financial performance details in the CIDP. Details on capital projects are also essential information that should be provided to the public, but the ADP for Kisumu completely lacked the information on capital projects' details. However, this information was provided in the CIDP even though it misses the capital projects' timelines and status. One of the Counties that disclosed better non-financial details in the budget documents is Laikipia County, which can serve as a best practice model for Kisumu County.

Documentation of public participation

Kisumu County does not provide any public participation information despite publishing three out of four budget documents that the public participation component was assessed. Overall, Counties provided 13 out of 100 points of public participation information in the published CIDPs.

How Kisumu County Compares with Neighboring Counties Under the Lake Region Economic Bloc

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



In the Lake Region Economic Bloc, Kisumu county provided 26 out of 100 points better than the three other counties with a similar number of documents published.

To improve budget transparency and citizens engagement, the following are recommendations to Kisumu County:

- 1 In the CBTS 2016, Kisumu County had published the Approved Programme-Based budget online but failed to publish the Approved PBB in the CBTS 2020. The County should consistently publish the budget documents.
- 2 Previous surveys from 2016-2020 show that Kisumu County has never published the Citizens Budget published by 17 Counties in CBTS 2020. Besides, Kisumu County should publish the Quarterly Budget Implementation Reports across all four quarters as has consistently been done by Baringo, Laikipia, and Elgeyo Marakwet Counties. Also, the County should publish its County Budget Review and Outlook Paper and Finance Act.
- 3 Kisumu County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is recommended. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 4 Also, the county should ensure that budget documents disclose non-financial information comprehensively.
- 5 Despite the efforts in sharing results with Kisumu County, there was no feedback from the County on both Availability and Comprehensiveness. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Kisumu County has a transparency index of **26/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

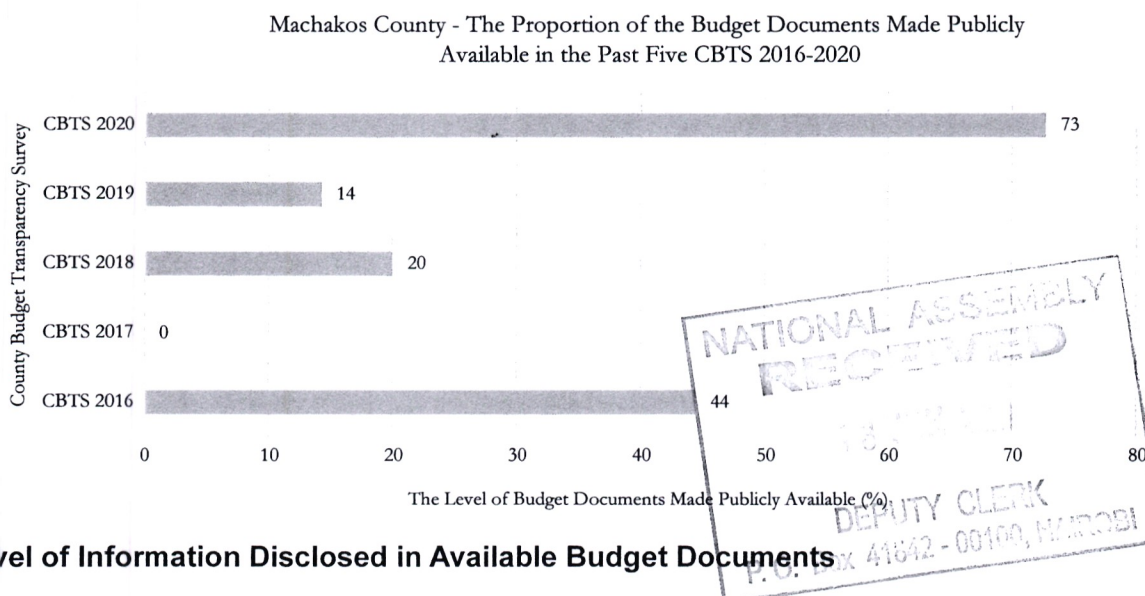
MACHAKOS COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Machakos County has a transparency index of 52/100 points in CBTS 2020.**

Availability of Budget Documents

Machakos County published eight budget documents representing 73 per cent of budget documents evaluated in the CBTS 2020. This was an improvement from only one budget document published in CBTS 2019. Machakos County failed to publish its Approved Programme-Based Budget despite having the line-item budget published on the website.

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



The Level of Information Disclosed in Available Budget Documents

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

Machakos County published seven of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and disclosed 72/100 points of information in the County Integrated Development Plan. This highly varied with the information presented in the Quarterly Budget Implementation Report at only 18/100 points.

Table 1: The Level of Information Provided by Machakos County in the Published Budget Documents

Machakos County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	72
2.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	68
3.Finance Act	Finance Act of 2019	67
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	65
5.Citizens Budget	2019/20 - Accompany PBB	55
6.Annual Development Plan	2019/20	20
7.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	18
8.Programme-Based Budget	2019/20 -21st July 2019	Not published

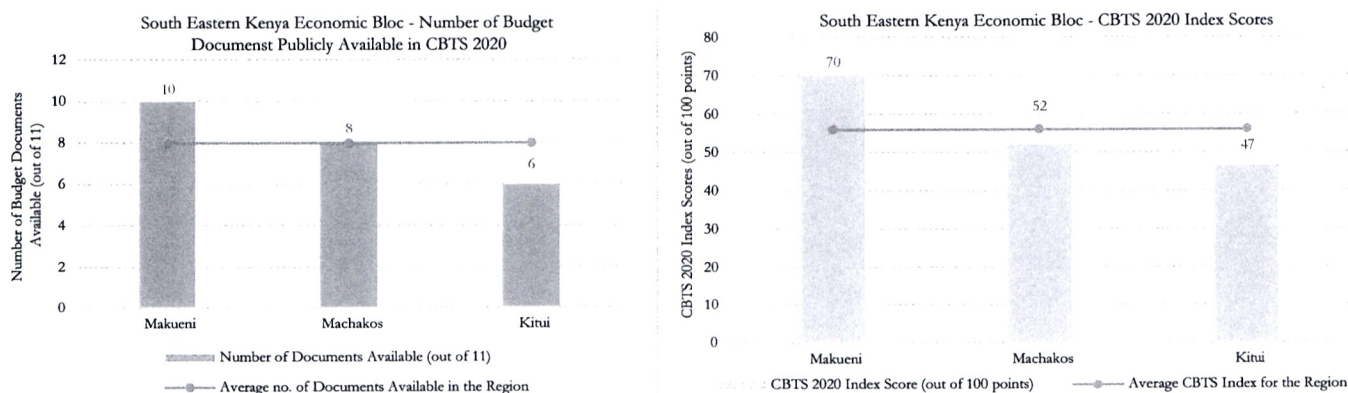
The County failed to provide most of the information asked on revenue in the Quarterly Budget Implementation report. Though the County gives the breakdown of revenue by categories, it failed to provide the local revenue breakdown to the individual sources such as entertainment taxes. The County gave details on narrative justifications on the revenue performance. In four budget documents that the departmental expenditure breakdown was required, Machakos County failed to give that information in CIDP, CQBIR, ADP and CBROP. Also, the County lacked non-financial details in the CQBIR.

Documentation of public participation

Machakos County does not provide any information on the public's participation spaces, despite publishing three budget documents that public participation component was evaluated. Overall, Counties disclosed 13 out of 100 points of information on public participation in the published CIDPs.

How Machakos County Compares with Counties under the South Eastern Kenya Economic Bloc

Figure 2: South Eastern Kenya Economic Bloc - County Budget Transparency Performance



Machakos County Transparency index is below the average index for the three counties in the South Eastern Kenya Economic Bloc. Notable, Makueni County presented most information on revenue and expenditure, which Machakos County does not present.

To improve budget transparency and citizens engagement, the following are recommendations to Machakos County:

- 1 Upon sharing the Availability results with the County, the County published three more budget documents on the website. It is recommended that the county should always publish the budget documents on time.
- 2 The County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is critical. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 Also, the County should ensure that budget documents disclose both financial and non-financial information comprehensively. Information on revenue and expenditure, including the breakdown by categories and departments and multi-year performance and projections, should also be made available in the published budget documents.
- 4 The County responded to the Availability survey by publishing three more budget documents online, even though there was no response on the Comprehensiveness survey. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking. Only Kitui and Nairobi Counties responded to the Comprehensiveness survey.

Machakos County has a transparency index of **52/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

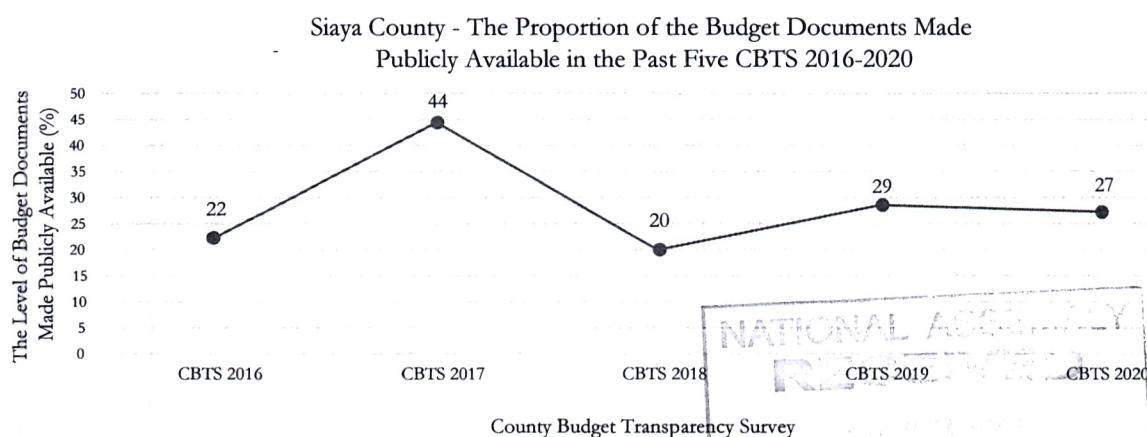
SIAYA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Siaya County has a transparency index of 23/100 points in CBTS 2020.**

Availability of Budget Documents

In the CBTS 2020, Siaya County published 27 per cent of the budget documents under evaluation. The Siaya County website was poorly organized, making it difficult for citizens to find the budget documents. One of the Counties with a well-organized website is Baringo County, and Siaya County can borrow this as best practice to enable the public to quickly locate the budget documents in designated folders.

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



The Level of Information Disclosed in Available Budget Documents

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

Siaya County published three budget documents online of the eight subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 58 out of 100 points in the County Integrated Development Plan as in table 1.

Table 1: The Level of Information Provided by Siaya County in the Published Budget Documents

Siaya County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	58
2.Annual Development Plan	2019/20	47
3.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	40
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

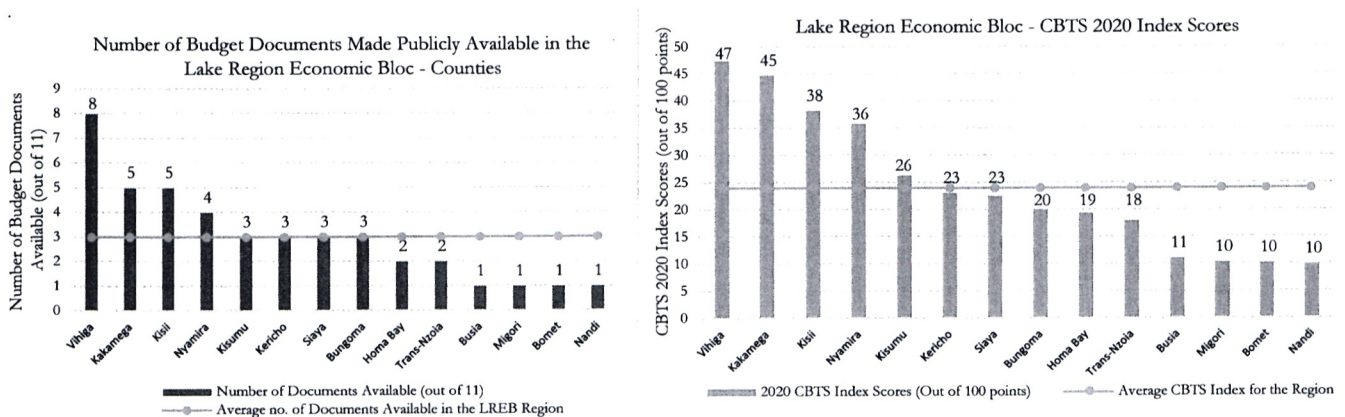
Siaya County did not present non-financial details for the coming year at the programme and sub-programme levels in the ADP; no five-year details on non-financial information on the CIDP were given. The Annual Development Plan and County Fiscal Strategy Paper did not have the information revenue targets for the coming year by source. Also, the CFSP did not give the actual half-year expenditure information with the targets.

Documentation of public participation.

Siaya County does not provide any information on the public's participation spaces on the CIDP based on both questions used in the assessment. Overall, Counties disclosed 13 out of 100 points of public participation on the published CIDPs.

How Siaya County compares with its neighbour counties under the Lake Region Economic Bloc

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



In the LREB, Siaya County is one of the four counties that published three budget documents, but Kisumu and Kericho counties presented more budget information, as shown in Figure 2.

To improve budget transparency and citizens engagement, the following are recommendations to Siaya County:

- 1 Siaya County should ensure its website is well-organized to enable citizens to find the budget documents easily.
- 2 Previously, the county posted the County Budget Review and Outlook Paper and the Approved Programme-Based Budget online but failed to publish them in the CBTS 2020. The County should consistently publish the budget documents.
- 3 Previous surveys from 2016-2020 show that Siaya County has never published the Citizens Budget published by 17 Counties in CBTS 2020. The County should publish the Quarterly Budget Implementation Reports across all four quarters, as has consistently been done by Baringo, Laikipia and Elgeyo Marakwet Counties. The Finance Act is not also publicly available on the Siaya County website and needs to be published.
- 4 The County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation in addition to actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 5 The County should ensure that budget documents disclose both financial and non-financial information below departmental levels. Additionally, the information on multi-year performance and projection should be made available in the budget documents.
- 6 Despite the efforts in sharing results with Siaya County, there was no feedback from the county in both Availability and Comprehensiveness. It is recommended the county have a point person who can respond to the survey results and the information that CSOs are seeking, as done by two Counties that responded to the Comprehensiveness survey.

Siaya County has a transparency index of **23/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

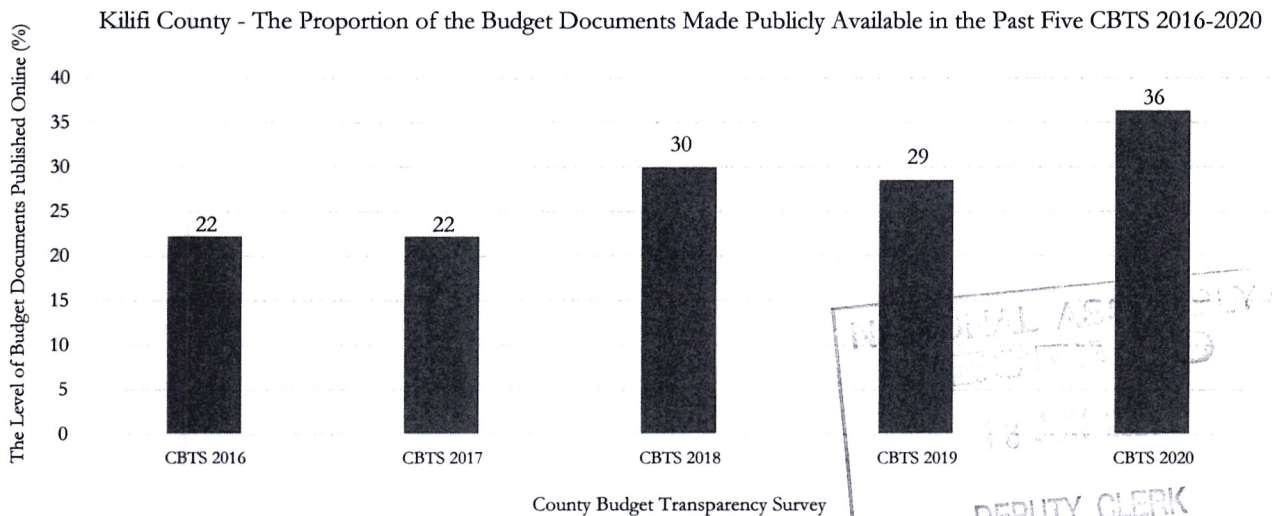
KILIFI COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each County on a scale of 0 to 100 points. **Kilifi County has a transparency index of 30/100 points in CBTS 2020.**

Availability of Budget Documents

Kilifi County made 36 per cent of the budget documents publicly available in the CBTS 2020, as shown in Figure 1; an improvement from 29 per cent in CBTS 2019.

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



The Level of Information Disclosed in Available Budget Documents

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

Kilifi County published four of the eight budget documents subjected to the comprehensiveness survey in the CBTS 2020 and scored 60 out of 100 points for the level of information disclosed in the County Integrated Development Plan, while in the CFSP, Kilifi County only disclosed 33 out of 100 points of information were available.

Table 1: The Level of Information Provided by Kilifi County in the Published Budget Documents

Kilifi County-Key Budget Documents	Year Evaluated- Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	60
2.Annual Development Plan	2019/20	55
3.Programme-Based Budget	2019/20 - 21st July 2019	44
4.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	33
5.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not Published
6.Citizens Budget	2019/20 - Accompany PBB	Not Published
7.Finance Act	Finance Act of 2019	Not Published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not Published

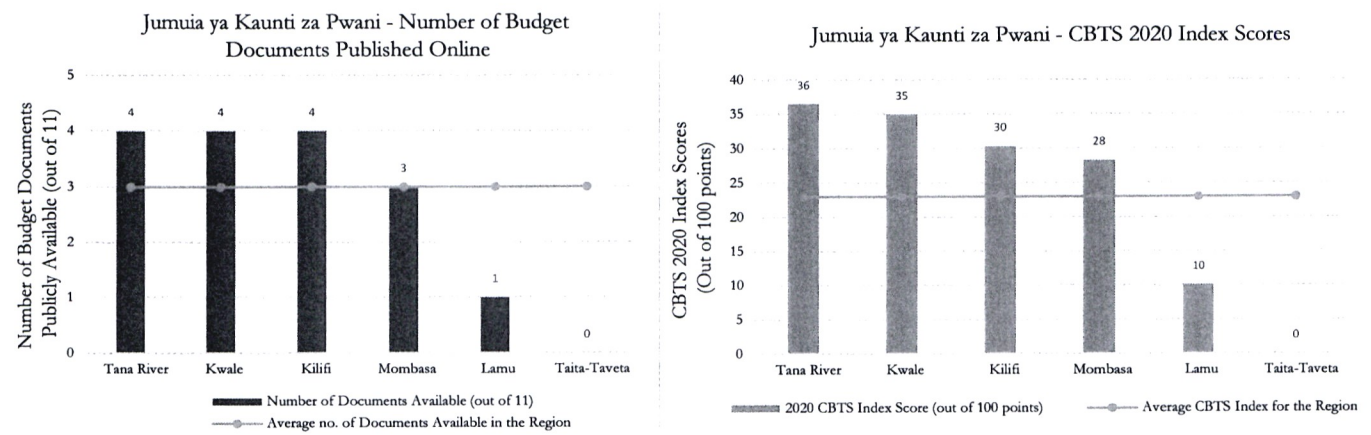
In the County Fiscal Strategy Paper, Kilifi County has no revenue information by source: equitable share, local revenue, and conditional grants with the targets. Further, the County has no information on half-year expenditure performance. The Annual Development Plan lacked information on revenue targets and the budget's recurrent and development disaggregation. The County can borrow good practices from Makeni County, which presented most of the information on revenue and expenditure in the published budget documents.

Documentation of public participation

Although the County acknowledges in its budget documents that public participation took place to prepare such documents, detailed information is not provided. The County scored zero on participation questions despite publishing all four budget documents with the public participation component.

How Kilifi County Compares with Neighboring Counties Under the Jumuaia ya Kaunti za Pwani Bloc

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



To improve budget transparency and citizens engagement, the following are recommendations to Kilifi County:

- 1 Previous surveys from 2016-2020 show that Kilifi County has never published the Citizens Budget published by 17 Counties in CBTS 2020. Also, Kilifi County should publish the Quarterly Budget Implementation Reports across all four quarters, which have consistently been published by Baringo, Laikipia and Elgeyo Marakwet Counties. The County also needs to publish its Finance Act and County Budget Review and Outlook Paper.
- 2 Kilifi County should ensure they disclose information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public and the feedback, and the kind of decisions the participation informed. The County should have mechanisms to engage the public during budget formulation and to monitor budget implementation. They should further actively engage with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs. The County should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 The County should also ensure that the information on revenue and expenditure are made available in the budget documents.
- 4 Kilifi County responded to the availability survey results by publishing one more budget document on the website. However, there was no feedback on the Comprehensiveness part of the survey. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Kilifi County has a transparency index of **30/100** Points in CBTS 2020.



KENYA COUNTY BUDGET TRANSPARENCY SURVEY (CBTS) 2020

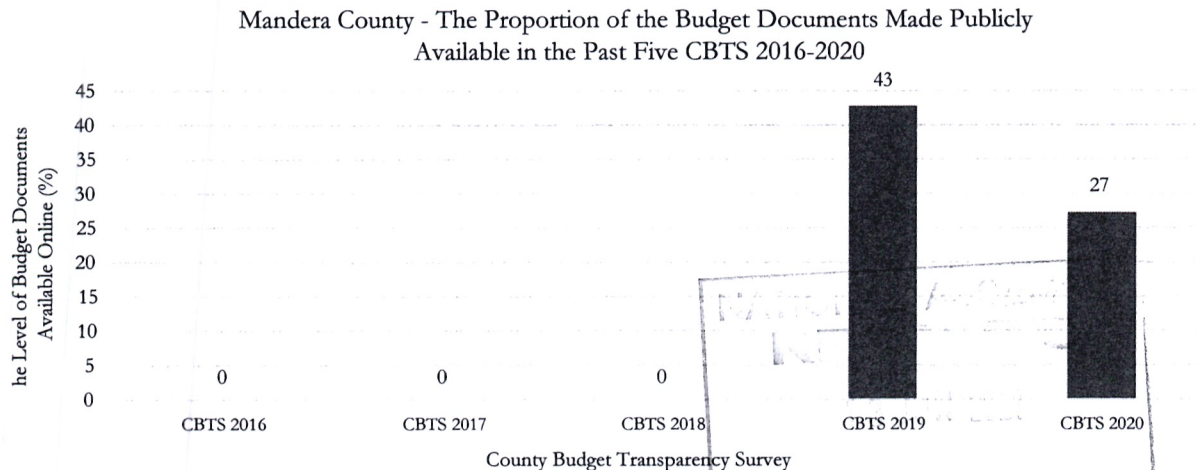
MANDERA COUNTY SUMMARY

Budget transparency is the provision of timely and comprehensive government budget information to the public that can allow effective dialogue on the priorities, revenues, and spending, for delivery of services to the people. The CBTS 2020 evaluated the public availability of 11 key budget documents out of which eight were evaluated comprehensively using 83 equally weighted questions and scores each county on a scale of 0 to 100 points. **Mandera County has a transparency index of 24/100 points in CBTS 2020.**

Availability of Budget Documents

Over the last five rounds of CBTS, Mandera county did not publish any budget documents in the first three rounds. However, the county made budget documents publicly available in the two latest rounds even though there was a drop in the CBTS 2020 compared to CBTS 2019 when the County had published 43 per cent of the budget documents evaluated, as shown in Figure 1.

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



The Level of Information Disclosed in Available Budget Documents

How comprehensive is the content of the key budget documents that Mandera County makes available to the public? Mandera County published three of the eight budget documents subjected to the Comprehensiveness survey in the CBTS 2020 and disclosed 65/100 points in the County Integrated Development Plan, while the Annual Development Plan provided less than half of the evaluated budget information.

Table 1: The Level of Information Provided by Mandera County in the Published Budget Documents

Mandera County-Key Budget Documents	Year Evaluated - Publishing Timeline and Year Published	Level of Information Disclosed in Budget Documents (out of 100 points)
1.County Integrated Development Plan	2018-2022	65
2.County Fiscal Strategy Paper	CFSP 2019 - 21st March 2019	50
3.Annual Development Plan	2019/20	42
4.County Budget Review and Outlook Paper	CBROP 2019 - 28th October 2019	Not published
5.Programme-Based Budget	2019/20 - 21st July 2019	Not published
6.Citizens Budget	2019/20 - Accompany PBB	Not published
7.Finance Act	Finance Act of 2019	Not published
8.County Quarterly Budget Implementation Report	FY 2019/20 (For the Latest Available Quarter Published)	Not published

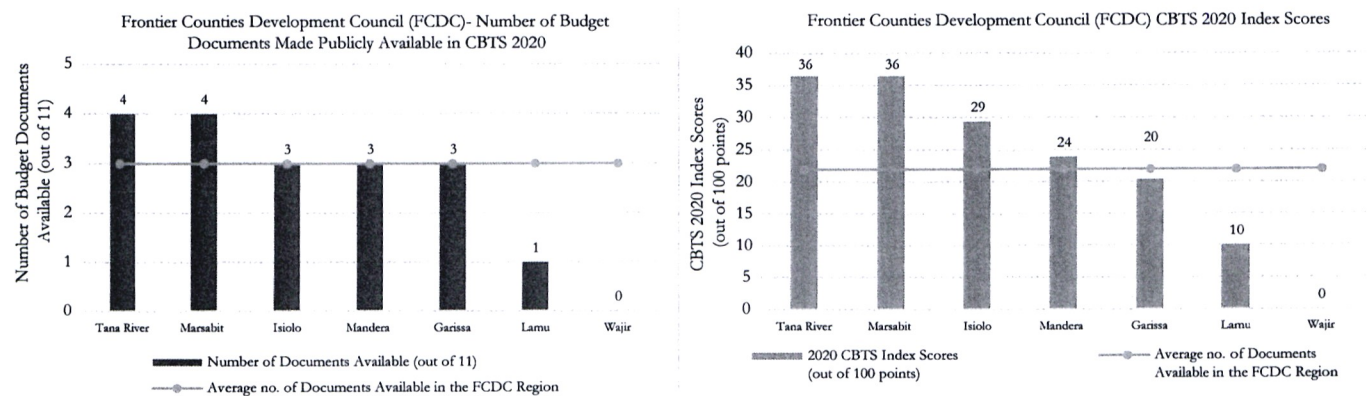
Mandera County failed to present the revenue information by source in the published ADP. The county does not give previous revenue information on its CIDP, including actual revenue and targets. Mandera County ADP has no information on the departmental breakdown of recurrent and development expenditure for the coming year.

Documentation of public participation

Mandera County presented less information on public participation priorities/ inputs from the public in the CIDP. The County does not give more information on participants' disaggregation and specific locations where participation took place. Further, the County has no information on how the County utilized such inputs to inform the County's decisions. Overall, Counties disclosed 13 out of 100 points of information on public participation in the published CIDPs. Besides, Mandera County did not include information on public participation in the ADP and CFSP despite the documents being publicly available.

How Mandera County Compares with Counties under the Frontier Counties Development Council (FCDC)

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



To improve budget transparency and citizens engagement, the following are recommendations to Mandera County:

- 1 Upon sharing the availability of the budget documents results with the County, the County published two more budget documents. It is recommended that the county should always publish the budget documents on time.
- 2 The County should ensure they disclose the complete information on public participation spaces. This comprises the information on the disaggregation of participants at specific levels, input from the public, feedback, and the kind of decisions the participation informed. Further, the County should have mechanisms to engage the public during budget formulation and monitor budget implementation. Further, actively engaging with vulnerable and underrepresented communities, directly or through budget facilitators and other CSOs, is highly recommended. The county should also introduce opportunities for citizen input and a public budget debate during the formulation phase of the official budget calendar and ensure feedback is provided to the public.
- 3 The county should ensure that budget documents disclose the revenue and expenditure classification or categories.
- 4 The County responded to the Availability survey by publishing two more budget documents online, even though there was no feedback on the Comprehensiveness survey. It is recommended the County have a point person who can respond to the survey results and the information that CSOs are seeking, as it was done by two Counties that responded to the Comprehensiveness survey.

Mandera County has a transparency index of **24/100** Points in CBTS 2020.