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KENYA COUNTY BUDGET TRANSPARENCY SURVEY 2020

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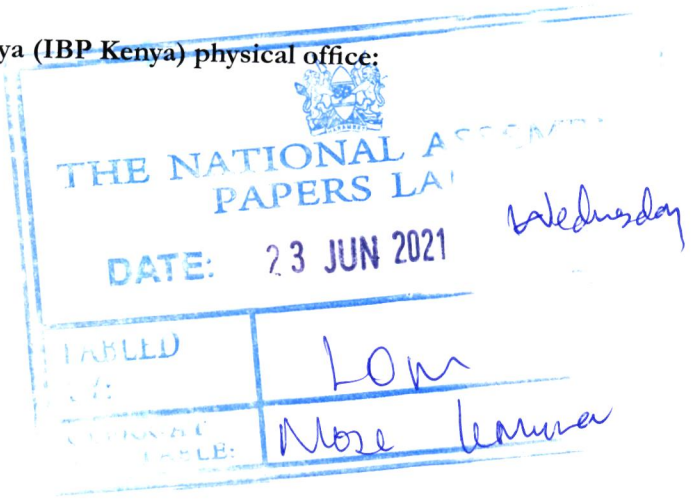


Ward level community budget café on budget implementation at Ingarua Health Centre, Ilchamus Ward, Baringo County. August 2019

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List of Abbreviations and Acronyms

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

Glossary of Key Terms Used in the County Budget Transparency Survey

Availability Survey – In the CBTS 2020, two official county websites - the County Executive and Assembly websites were considered for the survey.

Budget facilitator(s) – They lead county-level civic engagements in the budget process in their counties and regions.

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

Budget year/ Fiscal Year/ Financial Year – An entire government budget reporting period covering twelve months from 1st July of each calendar year to 30th June of the subsequent calendar year.

Comprehensiveness Survey – The second part of the CBTS that checks the comprehensiveness of the budget information made available in published budget documents. A set of predetermined questions is used to determine the extensiveness of the budget information provided.

Development/Capital expenditure – Expenditure incurred to buy, improve, or extend the life of capital items/fixed assets i.e. roads, buildings, equipment, etc.

Economic classification – Purpose which the funds are utilized on. Focuses on recurrent expenditure (personnel emoluments, operations, and maintenance) and development expenditure that includes purchases, transfers to individuals to the programme level.

Flagship Project/Capital project/Transformational project – They are financed through development/capital expenditure and usually last at least a financial year. They are projects that are meant to benefit several wards or the whole county, and that is how they differ from ward specific projects.

Functional classification – The sectoral class or group to which expenditure belongs i.e. health, education, agriculture, et cetera. Expenditure at a programme and sub-programme level falls under functional classification.

Multiyear – This referred to information that refers to a period that is more than one financial year. This could be years in the past or coming years.

Modular research – These are additional research pieces on transparency in certain thematic budget areas that could not be measured through a standardized questionnaire. Examples here include public participation and equity.

Publicly available – indicates the availability of a budget on the official county government websites and accessibility during the survey period. For the CBTS 2020, two official county websites were examined –the legislative arm of government (the County Assembly) and the executive arm's official website (the County Executive).

Priority – Categories of spending that are given precedence over the medium term. They could be sectors/departments/ ministries or programmes and sub-programmes or projects determined by the government to be of higher importance, thus receive a higher budget allocation or share than the previous year(s).

Programme – A group of independent but closely related activities designed to achieve an expected outcome. In some instances, counties may refer to programmes as sub-sectors.

Readable Format – The contents of the budget document should be provided in ordinary document formats such as the open Portable Document Format (PDF) or the popular, readily available word processing formats (.doc and .docx) be downloadable. Where a downloaded document cannot be downloaded or opened by PDF and DOC file viewers such as Adobe Acrobat and Microsoft Office, respectively, the budget document was considered not to be accessible.

Revenue Information – Information on the income received by county government from various revenue sources, including intergovernmental transfers, which comprises equitable share and conditional grants and local revenues/ Own Source Revenue, which is income from taxes, charges, and levies imposed and collected by the county.

Recurrent expenditure – Regular expenditure incurred for the ongoing operation of a county government. It includes expenses such as compensation to employees, purchase of goods, services & operations, and maintenance and does not include development/capital costs.

Senior Reviewers – A panel of individuals who are experts in public finance and survey methodologies, who provided overall guidance during the survey process.

Sector/ Department/ Ministry – These are a group of institutions that contribute towards a common function such as health, education, agriculture etc service delivery. Kenyan counties use the terms sectors/ departments and ministries interchangeably, although some may distinguish when distributing or reporting their budget expenditures.

Sector Ceilings – the maximum budget distribution/ allocations to each sector/department/ministry.

Sub-programme – It is the part of the programme created to deliver services and activities that contribute to achieving a program's objectives i.e. projects.

Survey tools – The survey tools for this study included a detailed questionnaire, a catalogue with information upon which the questionnaire was generated and a questionnaire with sample information to help guide the researchers

Executive Summary

An active citizenry is an essential component of democracy. Such active public participation begins with access to timely and comprehensive information and accessible opportunities for citizens to contribute to policy decisions. When governments provide comprehensive, accessible, and timely information and formal engagement spaces, they create room for meaningful and well-informed citizen engagement as well as oversight by legislatures and independent audit institutions.

Since 2015, the International Budget Partnership Kenya (IBP Kenya) has been carrying out a bi-annual survey to assess the public availability of key budget documents at Kenya's sub-national level. In 2020 IBP Kenya rolled out a more in-depth survey which is carried out together with civil society organizations that are based in the counties assessing the public availability of key county budget documents and the comprehensiveness of the contents of the budget document made available by counties. The County Budget Transparency Survey (CBTS) 2020 reflects an assessment of the key budget documents required to be produced by counties through the 2019/20 Financial Year and the types of information disclosed. The research for CBTS 2020 covered Kenya's 47 counties and was supported by 21 researchers drawn from civil society organizations across 19 counties.

Citizens still have limited access to budget information in the counties.

The CBTS 2020 finds a marginal increase in the number of documents published by counties on their official websites, which implies that Kenya's subnational budget transparency has stagnated in general. A consolidation of the results on the availability of budget documents and their comprehensiveness reveals a bleak picture as the average County Budget Transparency Index score

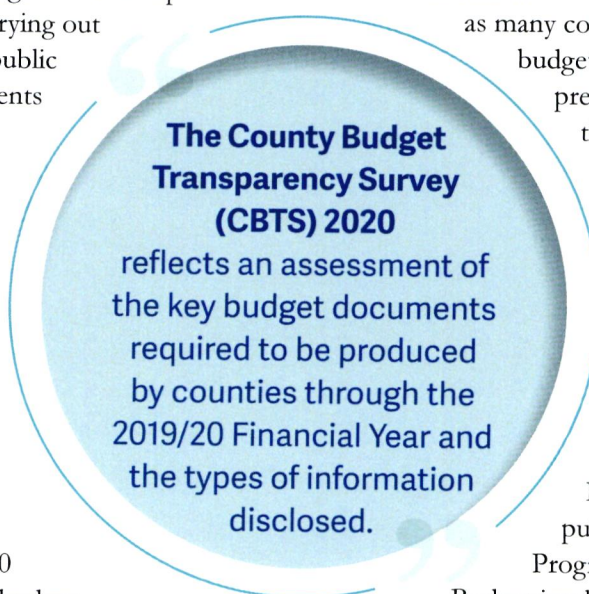
is 33 out of 100. This is a clear indication that counties do not provide sufficient budget information, and where budget documents are published, they often lack essential budget information required for meaningful citizen engagement.

A majority of Kenya's counties are not publishing their budget documents consistently

The CBTS 2020 shows that counties are not consistent in the documents they make available to the public as many counties stopped publishing some budget documents which they had previously published. For instance, the Programme-Based Budget is the premier budget document that gives all information regarding allocations for each programme to be carried out in the county budget. Over the last three consecutive CBTS' (2018-2020), only five counties: Elgeyo-Marakwet, Laikipia, Kilifi, Nyeri, and Nakuru, have consistently published their approved Programme-Based Budgets online. Budget implementation information suffers a similar fate. Only five counties: Baringo, Elgeyo Marakwet, Kiambu, Laikipia, and West Pokot, consistently published their quarterly budget implementation reports across all four quarters.

Budget documents frequently lack specific details of budget information needed to monitor service delivery.

A majority of the assessed county budget document did not include critical information, such as details on revenue and non-financial information on budget implementation. Other documents failed to incorporate the basic minimum accounting standards, such as the disaggregation of recurrent and development expenditure details. A key challenge in this area was also inconsistencies in the provision of budget information by counties. For example, a county would provide



revenue information in their approved Programme-Based Budget and fail to report revenue performance progress in the subsequent documents such as the Quarterly Budget Implementation Report.

The level of information on public participation in budget documents is extremely low.

The CBTS 2020 results show that most counties fail to report on the formal opportunities provided for the public to participate in budget processes. The average transparency score about the information on public participation is only 6 out of 100 points. This information was missing entirely in almost all the assessed Programme-Based Budgets despite this being the most strategic opportunity for the public to contribute to and influence public spending decisions.

Faster progress is possible.

Although many county governments did not engage directly with our researchers, 22 counties leveraged the opportunity presented when IBP Kenya shared the draft survey results for review and published 69 additional budget documents online. This shows that a substantial amount of budget information could be made available by county governments in a relatively short time frame. Rather than waiting for civil society calls to adopt more transparent budgeting practices, county governments can realize significant transparency wins by uploading the documents on their websites as soon as they are finalized and tabled in their County Assemblies as required by the County PFM Regulation 7(3).




A budget champion moderates a session where citizens prioritize issues affecting health services in front of Igula dispensary, Marachi Central Ward, Matayos Sub-County, 2019

SECTION 1: Introduction

Budget transparency is the provision of timely and comprehensive budget information to citizens. While not a goal in itself, open budgeting practices strengthen government accountability and allow effective dialogue on the spending priorities, revenues, and allocations to deliver public services between a government and its people. In Kenya, the Constitution of Kenya, 2010 and the core implementing laws and regulations such as the County Governments Act, 2012, the Public Finance Management Act, 2012, and other subsidiary legislation mandate a certain level of transparency, accountability, and public participation in budget formulation, implementation, evaluation, and auditing. Although mandated by law, budget transparency and access to information remain key challenges both at the national and county level. Governments have been slow to institutionalize consistent and timely publishing of key budget information, and the level of reporting on budget execution remains wanting.

The International Budget Partnership Kenya (IBP Kenya) has spent the last seven years supporting open and inclusive budgeting processes at the national and county levels in Kenya. IBP Kenya recognizes that meeting the legal stipulations on budget transparency requires a commitment by county governments to honor their duty to avail comprehensive budget information promptly. We support the open budgeting agenda through our country-wide research and advocacy programme to promote public access to budget information and adopt inclusive and accountable budget systems – the Kenya County Budget Transparency Survey (CBTS). The CBTS is an objective measure of the disclosure of key county-level budget information and seeks to amplify citizens' demand for subnational fiscal information.



Decentralized governance has become widely recognized as essential to strengthening democratic practices globally, and subnational governments are receiving increased responsibility for allocating and spending public resources.

Assessing fiscal transparency

Some international organizations have come up with ways to measure fiscal transparency¹. However, most of these are conducted at the national level, with the well-known Open Budget Survey (OBS) conducted by the International Budget Partnership being the most comprehensive – it is currently conducted globally across 117 Countries.

Decentralized governance has become widely recognized as essential to strengthening democratic practices globally, and subnational governments are receiving increased responsibility for allocating and spending public resources. While local or sub-national governments are entrusted with many complex service delivery functions in many countries, there are hardly any empirical studies that address sub-national fiscal transparency². Even where subnational studies on budget transparency have been conducted, they have been pilot studies and only covered a limited scope i.e. major cities, regions, as the case of Brazil capitals³.

Kenya's County Budget Transparency Survey (CBTS) studies the measure of transparency at the subnational level. Launched in 2015, the CBTS is Kenya's only independent, comparative, and fact-based measure of budget transparency at the county government level. In past rounds, the survey has been a bi-annual study focused solely on the public availability of key budget documents across Kenya's 47 counties.

¹ Among them are the Public Expenditure and Financial Accountability (PEFA) Framework, the International Monetary Fund (IMF) and World Bank's Reports on the Observance of Standards and Codes (ROSC), and the International Budget Partnership's Open Budget Survey (OBS)

² Kroth, V (2012) Subnational Budget Transparency: An Analysis of Ten Pilot Studies. International Budget Partnership. https://www.internationalbudget.org/wp-content/uploads/Subnational-Synthesis-Paper_final.pdf

³ Institute for Social and Economic Studies (INESC), Brazil. Budget transparency at Brazilian Capitals <https://www.internationalbudget.org/wp-content/uploads/Budget-Transparency-in-Brazilian-Capitals.pdf>

This indicator gave critical insights on the directional trend in releasing timely budget information. Still, it did not address the quality of budget information released by the counties, whether the information in the key budget documents is enough for citizens to contribute to policy decisions and ensure robust oversight.

In this round of the CBTS, borrowing mainly from the OBS methodology, IBP Kenya added an assessment in one additional area essential for budget accountability: the comprehensiveness of the information provided by counties in their published budget documents⁴.

The CBTS 2020 was, therefore, done in two phases. First, we conducted the availability survey that evaluated the availability of eleven key budget documents that, by law, are required to be published on their official county websites. The second phase assessed the comprehensiveness of the information contained in the budget documents made publicly available. As we advance, the CBTS will be structured as an annual exercise focusing on budget transparency through each financial year, featuring the availability and comprehensiveness components evaluated in this year's survey.

Expanding our assessment of Kenya's subnational budget transparency

The number of budget documents published in the official county websites has grown over time, as shown in the previous surveys conducted by IBP Kenya⁵. With the uptrend in availability and accessibility, coupled with concerted awareness-raising and capacity-building efforts from a strong network of public finance organizations, we have observed a marked increase in citizen interest

to understand how their local governments utilize funds through their county budgets and further distribute the resources within the counties. Subnational transparency is a vital component in civic engagement in public finance management.

The timely availability of key budget information is crucial for public participation, particularly in leveraging key entry points within the budget process to influence budget decisions and monitor budget

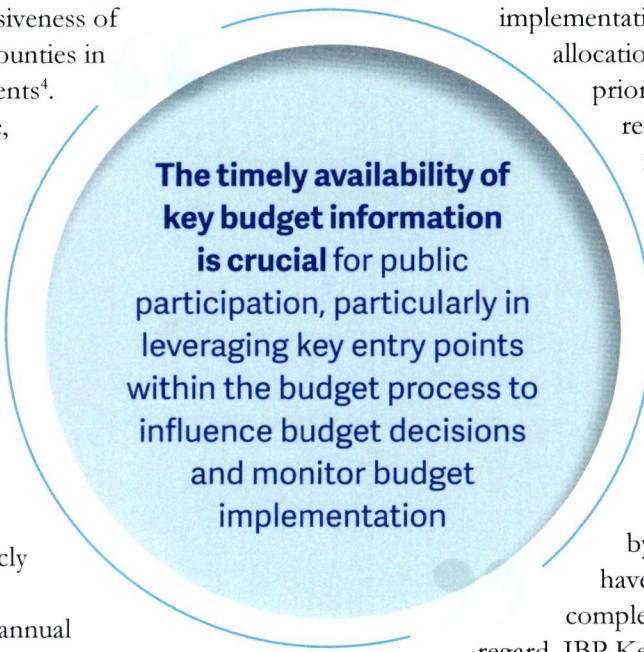
implementation to ensure that budget

allocation reflects public service delivery priorities. Oversight institutions also require budget information for monitoring the implementation of public resources.

However, while counties' document publication practices may be improving, the published content needs to be comprehensive; that is, they should meet the basic standards in providing the information as required by the public finance laws. We

have gathered critical insights from complementary programs in this regard. IBP Kenya and Uraia Trust jointly run

a county budgeting program designed to build facilitators' capacity around the country to understand and train citizens and governments on county budgets. The program's goal is to support civic educators in improving their content knowledge and facilitation skills to support county-level organizations, citizens, and governments to effectively engage around the county budget process. Our trained facilitators generate evidence and mobilize their communities to advocate for open budget practices and budget accountability utilizing the information made available by the county governments.



The timely availability of key budget information is crucial for public participation, particularly in leveraging key entry points within the budget process to influence budget decisions and monitor budget implementation

⁴ Renzio, P. D., & Mastruzzi, M. (2016). How Does Civil Society Use Budget Information. Mapping Fiscal Transparency Gaps and Needs in Developing Countries, Washington, DC: International Budget Partnership/Global Initiative for Fiscal Transparency. <https://www.internationalbudget.org/wp-content/uploads/ibp-paper-how-civil-society-uses-budget-information-12-2016.pdf>

⁵ International Budget Partnership. (n.d.) Kenya: How Much Budget Information are Counties Publishing Online. <https://www.internationalbudget.org/budget-work-by-country/ibps-work-in-countries/kenya/understanding-county-budgets/tracking-county-budget-information-kenya/>

These experiences from the field show that there are issues in the quality of the information provided, which has informed the expansion of the assessment scope in this 2020 survey. For instance, in many situations, county budget facilitators have found that even when a county has published budget documents, critical information required to monitor service delivery is often missing, thus negatively impacting public dialogue. Therefore, these challenges have created the demand to examine the quality of budget information provided by county governments in published budget documents.

Structure of the report

This report presents the County Budget Transparency Survey 2020 on the budget transparency in Kenya's 47 counties through the 2019/20 Financial Year.

Section 1 introduction to the survey in assessing fiscal transparency at the subnational level.

Section 2 presents the 2020 Kenya County Budget Transparency Survey process and provides detailed information on the development of survey tools, all the budget documents under evaluation, and various stakeholders' involvement through the survey process.

Section 3 summarizes the key findings from the CBTS 2020 and zooms in on feedback received from counties on the draft survey results.

Section 4 examines the information published by counties under seven key thematic areas - revenue

This survey evaluated the comprehensiveness of information in the four key budget documents: County Integrated Development Plan, Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budgets. These are the key documents around which counties must have public deliberations in making decisions on planning and priorities.

information, expenditure information, the information provided on public participation, information on priorities, information on capital projects, and how counties adhere to fiscal responsibilities.

Section 5 looks at each budget document availed by counties and assesses the comprehensiveness of their contents. The results on the comprehensiveness of the following assessed documents are presented: County Integrated Development Plan (CIDP), Annual Development Plan (ADP), Approved Programme-Based Budget (PBB), County Fiscal Strategy Paper (CFSP), County Quarterly Budget Implementation Review Report, County Budget Review and Outlook Paper (CBROP), Citizens Budget and Finance Act.

Section 6 summarizes the survey's key findings and recommendations to improve budget transparency in the counties.

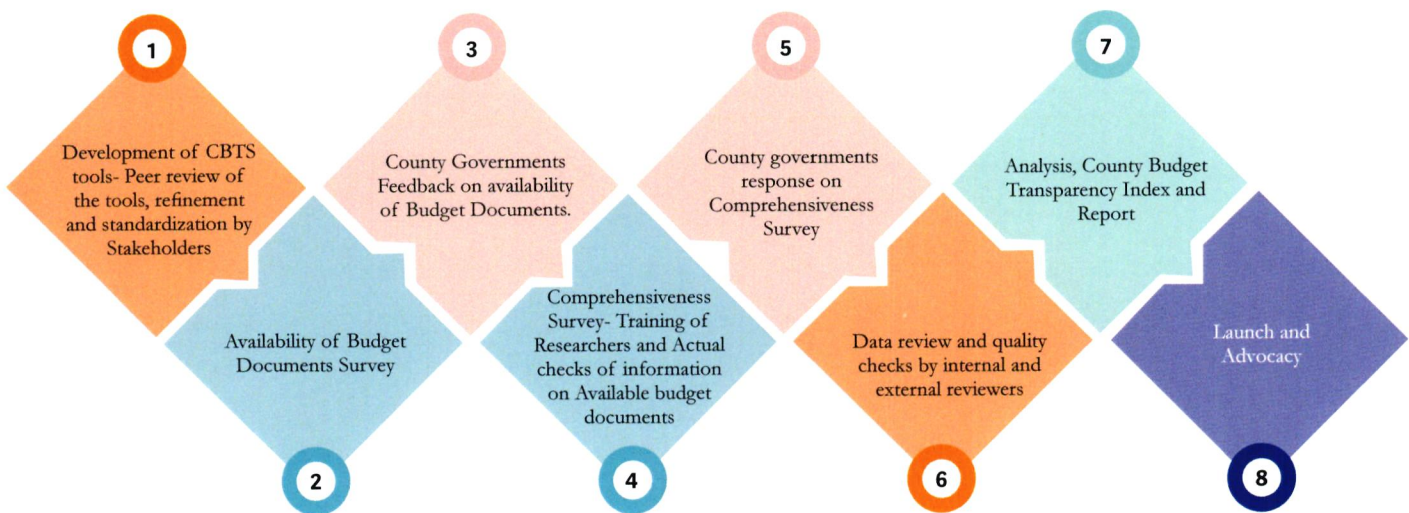
SECTION 2:

Assessing budget transparency in Kenya’s counties: The 2020 Kenya County Budget Transparency Survey process

The 2020 Kenya County Budget Transparency Survey (CBTS) follows a simple but robust methodology involving key actors who leverage their budget knowledge and a clear understanding of the budget process to advocate for improved service delivery at the grassroots level.

The CBTS 2020 follows eight key steps:

Figure 2: The CBTS 2020 Research Process



Nairobi: Budget Facilitators drawn from Counties on CSOs meeting giving feedback on survey tools. March 2020.

1 Development and standardization of budget transparency tools and methodology. IBP Kenya adopted a collaborative approach to the development of the tools used to carry out the survey. This involved the development of the questionnaire and other supporting tools such as the guides that were used by the researchers and reviewers during the different stages of the survey. At this stage, we invited civil society organizations

(CSOs), officials from county governments, and national government institutions to provide feedback on the survey design. Their feedback and views were incorporated in refining and standardizing the tools. Besides, senior reviewers drawn from public policy practitioners and academia also provided useful guidance on the tools and methodology throughout the survey period.

The survey tools were applied to assess the availability and comprehensiveness of the content of all the budget documents that counties are legally required to have published through the 2019/20 financial year.

2 Availability Survey. Checking the availability of key county budget documents in the county executive and county assembly websites.

The CBTS 2020 assesses the public availability of key county budget documents as mandated by the Public Finance Management Act, 2012 for the financial year 2019/20. A complete financial year in Kenya begins on 1st July of the current calendar year and ends on the 30th of June of the subsequent calendar year. Because

County Budget Review and Outlook Paper (CBROP) 2020 was not yet released at the period of our survey, the CBROP 2019 was evaluated alongside all other ten Budget documents falling under FY 2019/20.

For the purpose of this survey, a budget document is considered to be "publicly available" if it is published on the official county government's websites and was accessible during the survey period. A majority of Kenya's counties have two official county websites, the

legislative arm of government (the County Assembly) and the executive arm's website (the County Executive). Both were examined.

Table 2 below indicates the 11 budget documents assessed in the survey accompanied by information regarding the legal requirements regarding their publishing and the timelines. The survey was conducted between August and September 2020.

Table 2: Budget Documents Evaluated in CBTS 2020.

	Budget Documents	What the law says about the public availability of the Budget Documents	Timelines of Budget Documents for 2019/2020 Evaluated
1	County Integrated Development Plan (CIDP)	Though the law is not clear when this document should be published, a CIDP details the core framework that guides each succeeding government in planning development in the county over five years. Therefore, logically it should be published at the end of each preceding county government's tenure period.	CIDP 2018-2022
2	Annual Development Plan (ADP)	County Executive Committee Member for Planning tables the ADP of the next financial year before the County Assembly by September 1 of the current financial year. The law requires that the member publish and publicize the ADP within seven days of its submission to the County Assembly.	ADP for the FY 2019-2020 (The Annual Development Plan should have been made available to the public latest September 7, 2018).
3	County Fiscal Strategy Paper (CFSP)	The CFSP is tabled in the County Assembly no later than February 28. The document is approved (with or without amendments) by March 15. The law requires that the County Treasury make the CFSP available to the public within seven days of tabling it in the county assembly.	The CFSP February 2019 – Made publicly available by March 21, 2019.
4	Program-Based Budget (PBB)	The County Assembly considers the county government budget estimates to approve them, with or without amendments, in time for the relevant appropriation law and any other laws required to implement the budget to be passed by June 30 of each year. Not later than 21 days after the County Assembly has approved the budget estimates, the law requires that the County Treasury consolidate the budget estimates and publish and publicize them.	PBB for the FY 2019/20 made publicly available by July 21, 2019.
5	Citizens Budget	Should accompany the Budget Estimates.	Accompany Budget Estimates/ Approved Programme-Based Budget 2019/20.

	Budget Documents	What the law says about the public availability of the Budget Documents	Timelines of Budget Documents for 2019/2020 Evaluated
6	Finance Act	The County Finance Bill should be approved into law within 90 days of the passing of the County Appropriation Bill, which the law requires to be passed by June 30. Finance Bills should, therefore, be approved by September 30. Meaning the Finance Act should Finance Act 2019 made publicly available latest October 7, 2019	Finance Act 2019 made publicly available latest October 7, 2019.
7	County Budget Review and Outlook Paper (CBROP)	The County Treasury submits the CBROP to the County Executive Committee on September 30. Within 14 days after its submission, the County Executive committee considers approving it, with or without amendments. Not later than seven days after the County Executive Committee approves it, the Committee must table it before the County Assembly and publish it as soon as possible after tabling it.	CBROP FY 2019 made publicly available by October 28, 2019
8	Quarterly Budget Implementation Report	Quarterly Budget Implementation Reports should be published one month after the end of each quarter. 8.1 Quarter 1 (July 1 to September 30) report published by October 31 8.2 Quarter 2 (October 1 to December 31) report published by January 31 8.3 Quarter 3 (January 1 to March 31) report published by April 30 8.4 Quarter 4 (April 1 to June 30) published by July 31	The latest available Quarterly Implementation Report is evaluated. Quarter 1 by October 31 2019 Quarter 2 by January 31 2020 Quarter 3 by April 30 2020 Quarter 4 by July 31 2020

3 County governments' review of the draft availability survey results. After evaluating the availability of the county budget documents on their official websites, the draft results of the survey were shared with all the 47 county governments. In particular, the results were sent to four relevant officers: the Governor, the Clerk of the County Assembly, the County Executive Committee (CEC) Member for Finance, and the Head of Budget. Counties were given a two-week window to assess the accuracy of the research findings. This is also meant to encourage counties to publicize documents the survey shows may not be available. Importantly, some counties used our research to ignite internal discussions on budget transparency. By the end of the period, we routinely noticed an improvement in the number of available budget

documents online. At the end of the two weeks, IBP Kenya conducted a final check to capture improvements and incorporated the newly uploaded documents into the survey.

4 Comprehensiveness Survey: This involved checking the level of information made available in published budget documents. At this stage of the process, county-based civil society groups and researchers play a vital role in evaluating the information provided by counties in the published documents. Each researcher completes a questionnaire with 83 scored questions based on a methodology developed by IBP Kenya.

Therefore, the CBTS 2020 is the culmination of a collaborative research process in which IBP Kenya worked with civil society researchers whose work spans 47 counties. The selected researchers were drawn from the joint IBP Kenya and Uraia Trust county budgeting training program's alumni pool. This budget research team is supported by budget experts from IBP Kenya and the Institute of Public Finance Kenya (IPFK). The published documents cover key topics, including revenue information, expenditure classifications, non-financial information, public participation information, et cetera. IBP Kenya remains with the central role of ensuring the quality, standard, and cross-county comparability of the survey remains intact and above board.

5 County governments' reviews on draft comprehensiveness survey results. Upon completing the comprehensiveness survey, the draft results were shared again with 43 counties that published at least one document online. These were the four county government offices that were also the recipients of the draft availability survey results. At this stage, the county governments were given one month to review the draft findings and ascertain their accuracy and fairness. At the lapse of the one-month time frame, the final results were used to inform the generation of the County Budget Transparency Index.

6 Data review and quality checks by internal and external reviewers. After the completion of the survey and incorporation of the feedback from counties, the findings of the survey were then reviewed by a panel of senior reviewers. The team was made up of experts whose main role was to check the soundness of the survey at every step of the study.

7 Analysis, development of the county budget transparency index, and reporting. The County Budget Transparency Index is an aggregation of scores drawn from the availability and comprehensiveness survey, weighted at 30 points and 70 points, respectively. The availability survey scores are calculated based on the eleven key budget documents that counties were required to have published on their official county websites by specific timelines, as detailed in table 2, which were scored out of a maximum of 30 points. Since only the latest available quarterly implementation report was evaluated in the comprehensive survey, eight key budget documents were subjected to the questionnaire.

8 Launch and advocacy. The last step of the rigorous CBTS process involves possible partnerships on modular research pieces focusing on equity and public participation, reform coalition, and learning meetings with CSOs, citizens and county governments. Besides, this will entail the engagement with and technical assistance to support selected counties to sustain improvements on budget transparency and citizen engagement.

SECTION 3:

The state of budget transparency in Kenya's counties

Summary of the County Budget Transparency Survey 2020 findings



Limited access to key budget information.



Inconsistent about publishing their budget figures.



Government responsiveness to civic action remains low.



Budget documents lack the types of information that as required by the law



Counties provide limited information on public participation and its influence on county budget decisions

- **Kenyans have limited access to key budget information.** The average County Budget Transparency Score in this round of the survey is 33 out of 100 points, which means many counties are not publishing key budget documents. When they do, the information these documents contain is not comprehensive. The data indicates that counties are availing less than half (40 percent) of the budget documents they are legally mandated to publish in one financial year.
- **A majority of Kenya's counties do not publish their budget documents consistently.** The 2020 survey shows a persisting challenge where counties stopped publishing some budget documents they had published during previous surveys. For example, over the last three consecutive CBTS (2018-2020), only **five** counties: **Elgeyo-Marakwet, Laikipia, Kilifi, Nyeri, and Nakuru**, have consistently published their Approved Programme-Based Budgets online. Another example: only **five** counties, **Baringo, Elgeyo Marakwet, Kiambu, Laikipia, and West Pokot**, consistently published their quarterly budget implementation reports across all four quarters.
- **Often, even where budget documents are published, they lack the types of information that law requires counties to publish.** Citizens should have access to relevant and usable information regarding how public money is raised and spent to allow them to participate in decisions

that affect their livelihoods. A closer look at the survey finding shows that budget documents frequently lack specific budget information needed to monitor service delivery. For instance, **ten out of twelve Quarterly Budget Implementation Review Reports** lacked non-financial information on budget implementation. Besides, 25 out of 33 Annual Development Plans did not break down their revenue information by sources.

- **County-level public participation around the budget process looks bleak.** The CBTS 2020 results show that most counties do not provide information on the opportunities for public participation. Besides, they also do not provide information on what views were taken up and how they informed the shaping of published budget documents. In terms of information on public participation, counties scored an average of only 6 out of 100 points. Additionally, the information on public participation was entirely missing in Approved Programme-Based Budgets despite being one of the budget stages that sees the most significant public engagement and, therefore, strategic opportunity for the public to contribute to and influence public spending decisions.

Subnational budget transparency is low

In the CBTS 2020, the average transparency score across Kenya's 47 counties is 33 out of 100 points. This means that counties are not making budget information available to the public and are not disclosing the kind of information that, by law, counties are required to provide to the citizens and civil society to perform the

oversight roles. As shown in **figure 3.1**, the range of the score varies from 73 to zero, with West Pokot County providing the highest level of information in budget documents relative to all other Counties. It is important to note that four counties, **Kirinyaga, Narok, Taita Taveta, and Wajir**, each scored zero as they provided no information at all – these counties published none of the 11 budget documents evaluated during the survey.

4 The number of Counties that published none of the 11 budget documents evaluated - **Kirinyaga, Narok, Wajir and Taita Taveta Counties.**

2 The number of Counties that published all the 11 key budget documents evaluated - **Laikipia and West Pokot Counties.**

Figure 3.1: Budget Transparency Scores in the CBTS 2020 by County

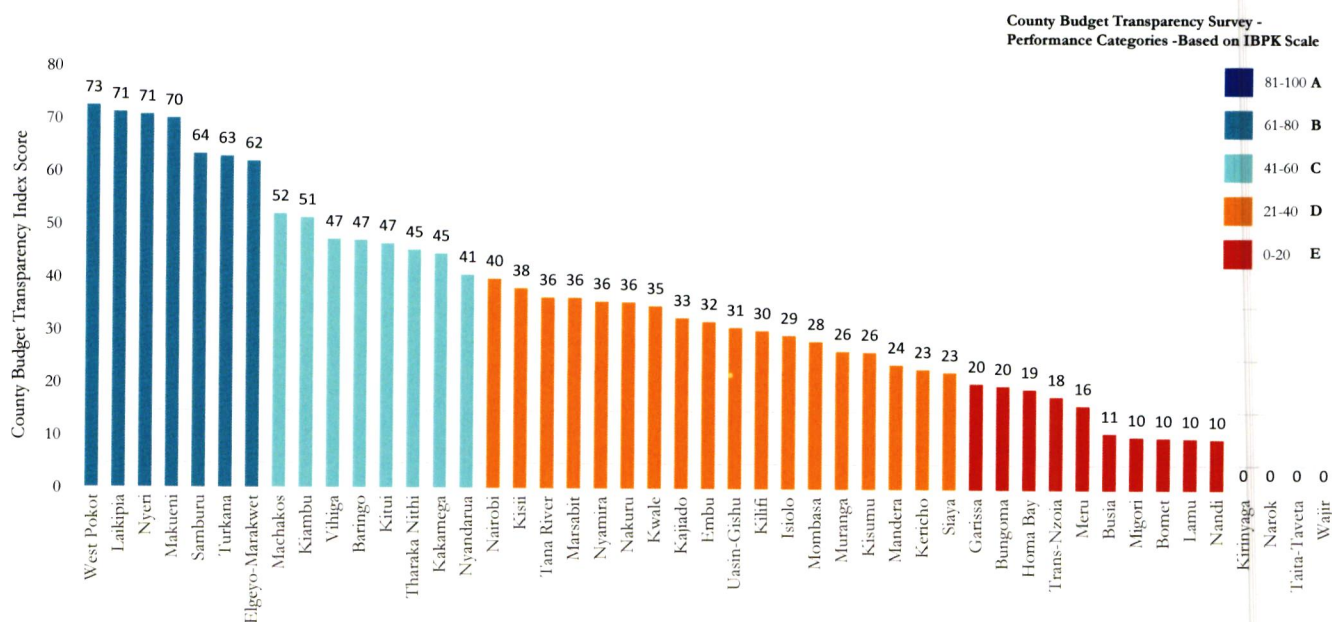
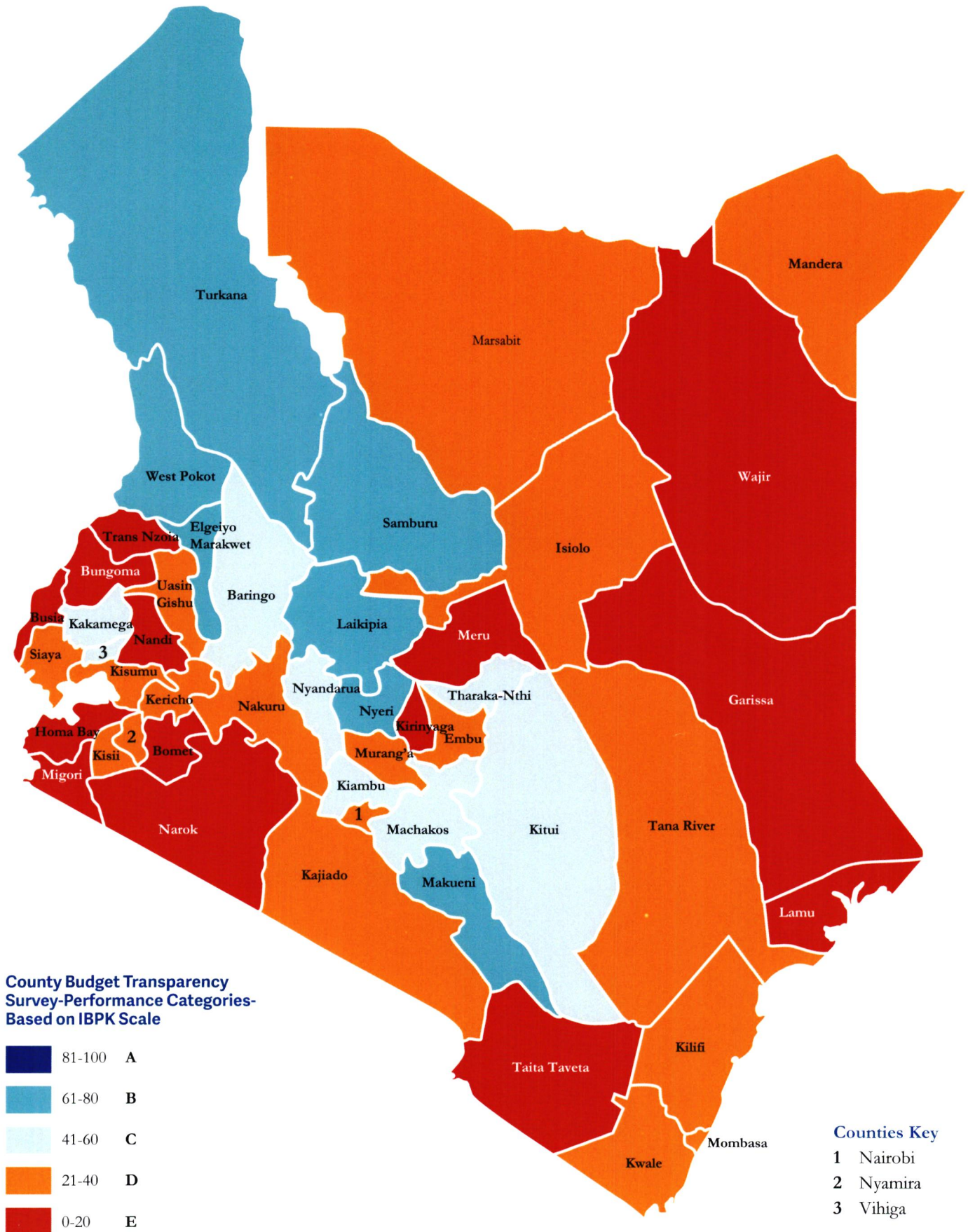


Figure 3.2: A map of budget transparency in the CBTS 2020



33/100 points



The average score of the county budget transparency index in CBTS 2020.

73/100 points



The highest level of budget information disclosed by **West Pokot** county. None of the 47 Counties had a transparency index falling on the top category of **81-100 points**.

24



The number of counties that scored below the average CBT Index of **33 points**.

32

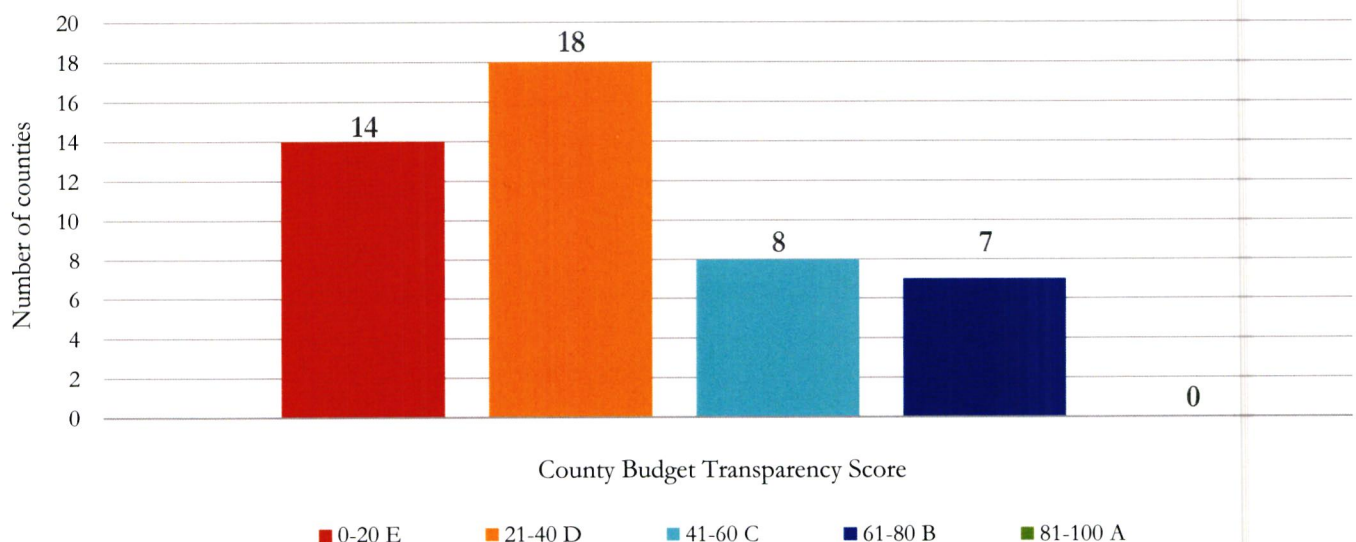


Number of Counties with transparency index of below **40 out of 100 points**. The majority of Kenya's 47 counties do not have sufficient budget transparency.

The county scores were clustered into **five performance categories ranging from A to E, with each category having a range of 20 points**. A score of A means the county has provided more than 80 points of budget information. A score of B was given where a county provided budget information between 61-80 points. 41-60 points were graded C, and D was given to those counties that provided information between 21-40 points and counties that presented less than 20 points were clustered to category E.

As shown in figure 3.3, no county had a budget transparency score of 80 points and above. Compared to the OBS 2019, which places Kenya's national level of budget transparency at 50 out of 100 points, Kenya's subnational units are lower than that at 33 out of 100 points. **Only seven counties – West Pokot, Nyeri, Laikipia, Makeni, Samburu, Turkana, and Elgeyo Marakwet**, qualified for the second-highest performance category, scoring B. Most counties fell under the last two categories scoring D and E.

Figure 3.3: Grouped budget transparency performance



There is a progressive improvement in the availability of budget documents, but consistency remains a challenge

The County Budget Transparency Survey 2020 found that 40 percent of the legally required county budget documents were accessible to the public. This is an improvement from 32 per cent in the 2019 Survey.

In the first year that IBP Kenya conducted the CBTS 2015 – the survey found that 20 counties (43 percent) had not published any budget document.

Since then, the CBTS has consistently reported improvements culminating

in only four counties (nine percent) failing to publish a single budget document in

CBTS 2020. Among the counties that have made the most significant gains

by publishing above 30 percent more budget documents in the CBTS 2020 as compared to the

CBTS 2019 are **Turkana, Machakos, Samburu, Makueni** and **Nyeri**.

Comparative data from the past six years also shows that counties generally struggle to institutionalize budget transparency practices. For instance,

Baringo county, which has consistently performed well in all other surveys, failed to publish the most critical budget document – the Programme Based Budget - in the 2020 survey. **Bomet County**, which has also consistently been a strong leader, and was the top performer in CBTS 2016, published none of the documents evaluated in the CBTS 2019 and only one in the CBTS 2020. After making some steps in 2015 and 2016, **Kirinyaga county** stopped publishing key budget documents in CBTS 2017 and has not started publishing them again. Other counties that have stagnated in publishing budget documents include **Migori, Lamu, Wajir, Narok** and **Taita Taveta**.

Over the past six years, counties showed consistent growth in publishing the County Integrated Development Plans (CIDPs), Annual Development Plans (ADPs), and County Fiscal Strategy Papers (CFSP). In the CBTS 2020, County Integrated Development Plans are the most published budget documents by the counties, with 43 out of 47 Counties making them publicly available on their websites.

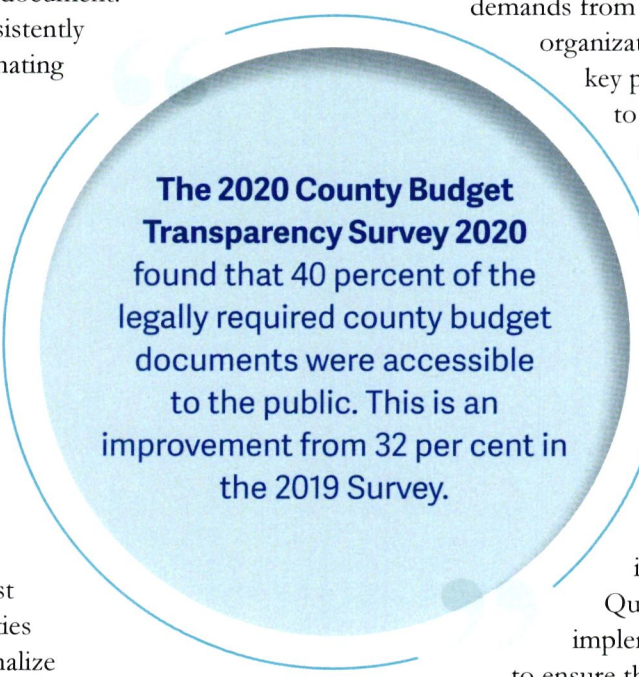
These improvements could be attributed to the public demands from the citizens and civil society organizations to counties to avail the

key planning documents. Access to planning information is the starting point for citizens to

have meaningful engagement with government officials on local development priorities and other policy decisions that affect their livelihoods in the medium term.

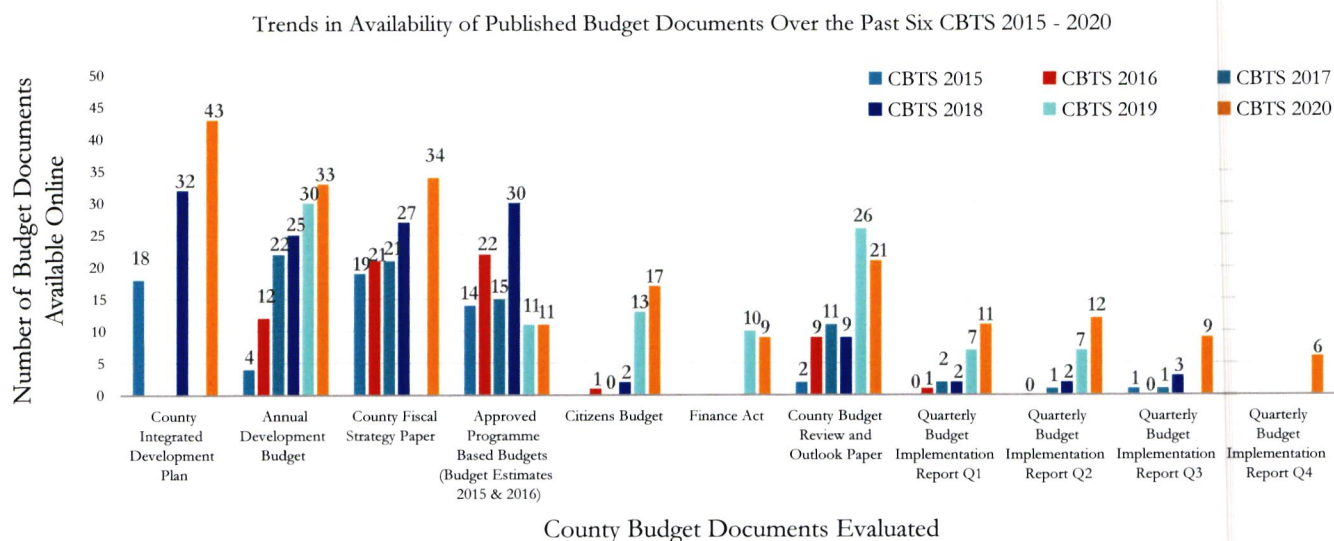
Irregular document publication practices have specifically been observed concerning budget implementation information.

Quarterly county budget implementation reports are designed to ensure that county assemblies can play their oversight role properly by checking budget implementation as it happens and pushing for changes before the budget year is over. The public can similarly use implementation reports to ensure that their priorities are being implemented and ask questions when they are not. Despite the importance of these reports, they are erratically availed and remain the least published in the CBTS 2020. Consistently making budget documents available to the public lays the foundation for public dialogue and systematic follow-up of local government priorities and spending.



The 2020 County Budget Transparency Survey 2020 found that 40 percent of the legally required county budget documents were accessible to the public. This is an improvement from 32 per cent in the 2019 Survey.

Figure 3.4: Counties have shown inconsistent patterns in availing some of the key budget documents in the last six years.



Source: IBP Kenya's County Budget Transparency Surveys from 2015-2020

Budget documents do not contain some of the key information required by Kenya's Laws.

Alongside the limited access to budget documents, even those that were publicly available provided budget information that was significantly lower than the expected standards as required in Kenyan finance laws. The CBTS 2020 comprehensiveness survey had 83 questions that evaluate the level of information each of the available key budget documents contains. Each budget question was assigned a score from 0 to 100 points. Based on the simple average value of these questions' responses, each budget document receives a budget transparency score from zero to 100. Researchers documented good and poor practices on the availability and quality of the relevant information presented in the budget documents. These practices could improve budget transparency in counties, as they point out specific components of the missing information and those well presented.

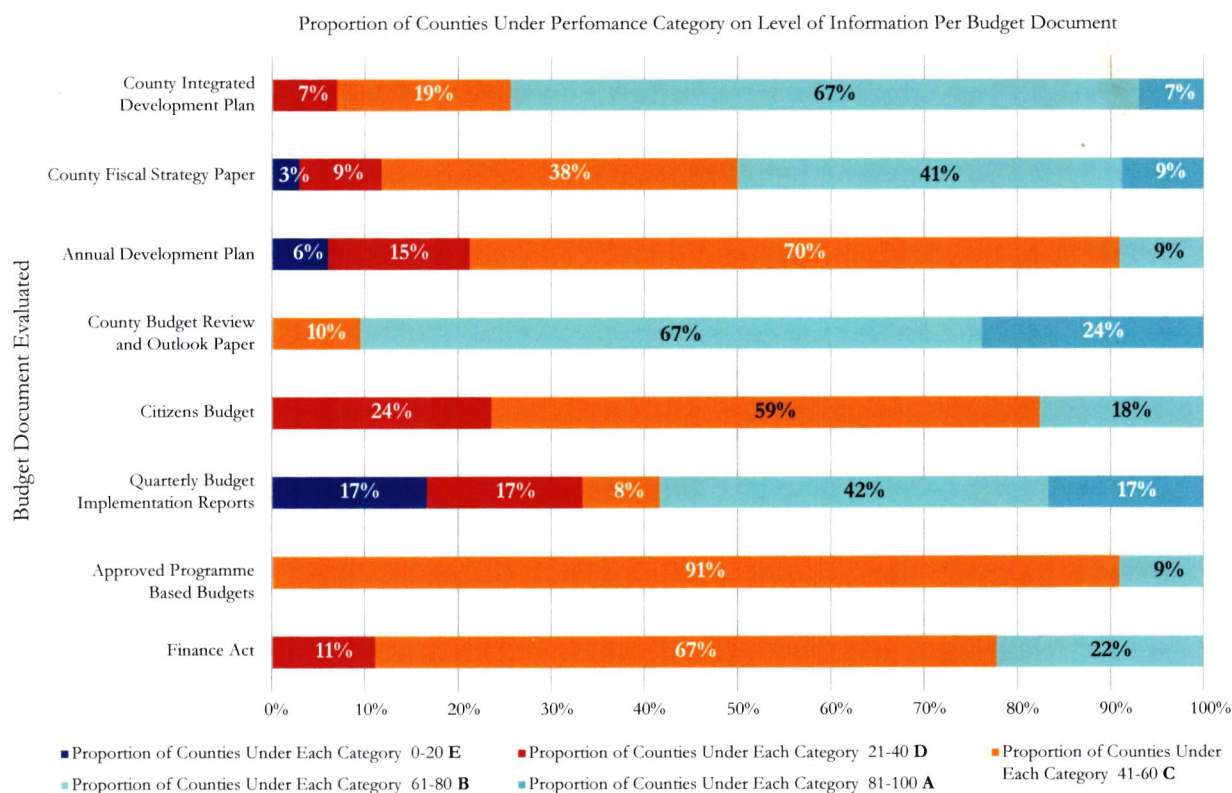
The best-performing documents have a comprehensiveness score of 81 to 100 – where the budget documents provide most of the information assessed based on this year's questionnaire, presents

the information in a clear structure, and makes the document publicly available as required in the law. Only 13 out of 180 (7 per cent) published budget documents scored A (81-100 points). These are the Budget Review and Outlook Paper of **Nairobi, Kitui, Kakamega, Kiambu, Makeni** counties, the County Integrated Development Plans of **Baringo, Embu, Tharaka Nithi** counties, the County Fiscal Strategy Papers of **Makeni, Kwale, and Muranga** counties and the Quarterly Budget Implementation Reports of **Baringo and Nyeri** counties.

In the CBTS 2020, 71 out of 180 budget documents, translating to 39 percent of the documents, scored B by falling in the category between 61 - 80 points. 73 documents that translate to 45 per cent of the assessed documents scored C ranging between 41 and 60.

Generally, some documents were found to be more comprehensive than others. Among the documents assessed, the available contents in the Programme-Based Budgets, Citizens Budgets, and Quarterly Budget Implementation Reports provided lower levels of information. In contrast, the County Budget Review and Outlook Paper and County Integrated Development Plan generally contained the most extensive information.

Figure 3.5: Performance of counties based on the comprehensiveness of key budget documents published



Source: IBP Kenya CBTS 2020 Analysis

It is worth noting that even where budget documents performed in the highest category, which means that the public can effectively use those documents to engage with their local governments, most of these documents still require improvements. Many of the published documents were not well structured, and some were only available as scanned images of subpar quality, making it challenging to retrieve tables and analyze key data. The unparalleled challenge was that out of 376 budget documents that would ideally be subjected

to this comprehensiveness survey, less than half or 180 documents were available in the public domain. Based on the specific documented concerns on CFSPs evaluated, some researchers identified complexities in the CFSPs in finding the relevant information across the budget documents published. Meaning that even where budget documents provided information, the language's technicalities remain unfriendly to the users. Counties should ensure the published budget documents in an accessible format that common citizens can understand.



8
The number of budget documents evaluated in the comprehensive survey.



5
The number of Counties that published all the **eight budget documents** subjected to comprehensiveness survey.



8%
The lowest score which reflects the lowest level of information available in one of the published documents. This highly varied with the highest which scored **96 percent**, attained by the **Baringo CQBIR**.



2
The number of Counties that responded to the Comprehensiveness Survey results by providing feedback in writing - **Kitui and Nairobi Counties**.

SECTION 4:

A closer look at the budget information county governments availed in the published documents based on thematic areas.

This section presents the findings of the CBTS 2020 on the levels of information published by counties under the following seven thematic areas: revenue information, expenditure information, information on public participation spaces, information on priorities, information on capital projects and information on fiscal responsibilities. Also, the section captures the identified gaps that warrant the improvements on budget transparency. The following are details under each theme:

4.1 Revenue Information

One of the key sets of information that was analyzed in the survey is the presentation of revenue and its level of aggregation across different budget documents. Like in all the other thematic areas, the types of information covered by the questionnaire were informed by what the public finance and related laws require in the documents. Public debate on budgets is often heavily skewed towards the expenditure, particularly on development projects. Most public participation forums are also framed around the famous question of, “What do you want the government to do for you?”. Rarely are there questions or discussions on how do we raise revenue to help meet the expected expenditure targets. Therefore, the presentation of revenue information that is broken down to individual sources and their different components presents a good platform to build up public and legislative debate on revenue. For example, presenting detailed information on local revenue will help business persons discuss the targets for business licenses with the county government and whether the justifications are agreeable to them.

In Kenya, county governments are heavily reliant on intergovernmental transfers to fund their expenditure and development priorities. Therefore, pervasive challenges related to the disbursement of sharable revenue from the national government to the county units have created general interest around county revenues' internal and external sources in the last few years. Citizens and civil society have realized that to fully engage in public finance issues, their attention to what

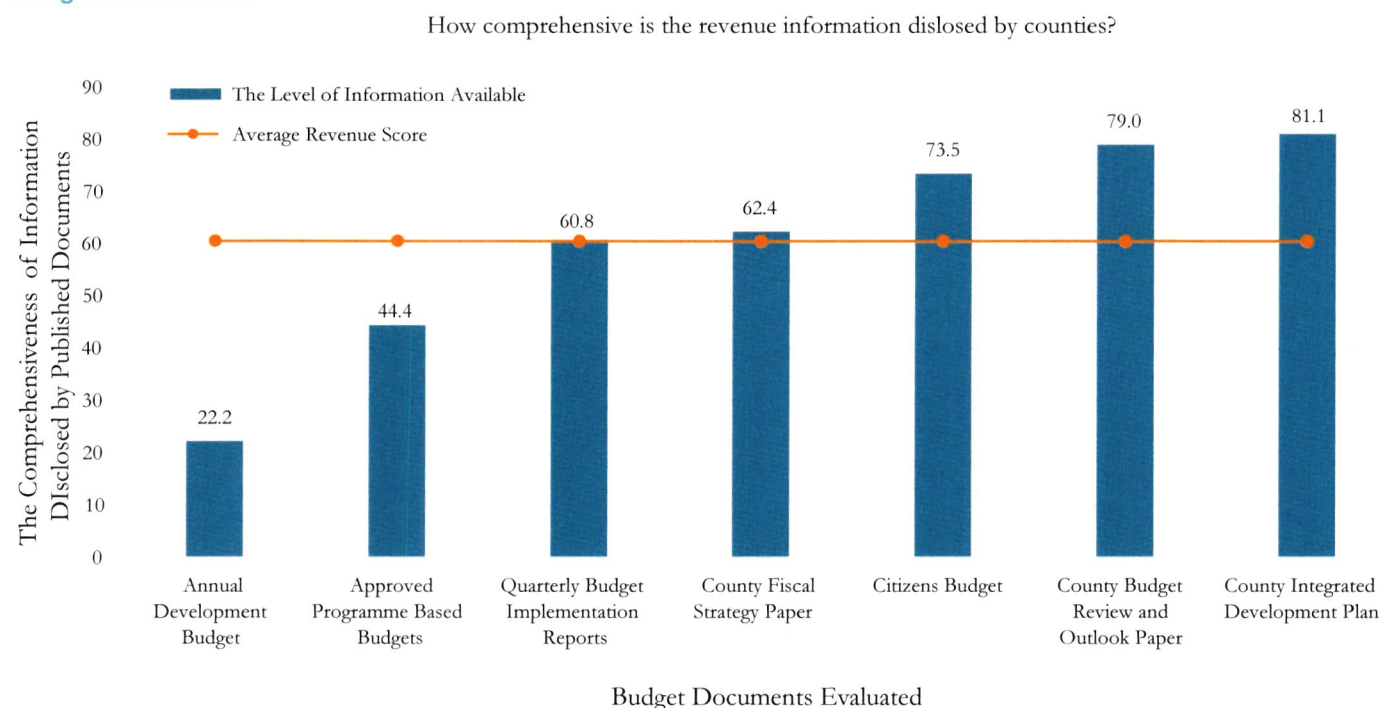
government is funding needs to be complemented with information on raising revenue. Budget transparency regarding revenue information allows the public and county legislators, acting on their behalf, to evaluate how realistic expenditure expectations are compared to the available local revenue.

The CBTS 2020 survey evaluated the comprehensiveness of revenue information provided in key budget documents and its disaggregation level. According to Part VI Section 58 (1) of the Public Finance Management (County Governments) Regulations, 2015 counties must provide details of all resource receipts from the three main revenue sources:

- 1 **Equitable share** - The primary source of revenue for counties transferred from the national government through the Division of Revenue process.
- 2 **Local / Own Source Revenue**- Revenues that counties are authorized to collect by the constitution, and it includes the government's property-related tax and entertainment tax on certain entertainment forms.
- 3 **Conditional allocations from the national government and conditional allocations from loans and grants from development partners.**

Seven budget documents - **County Integrated Development Plan (CIDP), Annual Development Plan (ADP), Approved Programme-Based Budget (PBB), County Fiscal Strategy Paper (CFSP), County Quarterly Budget Implementation Review Report, County Budget Review and Outlook Paper (CBROP), and Citizens Budget** - were assessed for the availability of comprehensive revenue information including various parameters such as the breakdown of revenues by sources, multi-year performance and projections, challenges related to revenue performance, and their solutions. Across the seven budget documents, the CBTS 2020 used 20 questions to assess information on revenue as is legally required. Based on counties' budget documents, the average level of revenue information was 60.5 of 100 points, as shown in figure 4.1.

Figure 4.1: The comprehensiveness of revenue information provided by counties across the evaluated budget documents.



Source: CBTS 2020, IBP Kenya Analysis

Five out of the seven budget documents evaluated performed above average on the comprehensiveness of revenue information. According to the CBTS 2020, Annual Development Plans (ADPs) contain the least comprehensive revenue information. 25 out of 33 (76 per cent) of the published ADPs do not disclose any information on revenue targets by source for the financial year in question used for evaluation. This is surprising as the County Integrated Development Plans (CIDPs), which aggregate the county planning information for each five-year governance period, serving as the starting point for the annual planning information represented in ADPs, published the most comprehensive information on revenue, scoring 91 of 100 points based on our scale.

Despite being the document that should give a clear picture of county revenue information details, Programme Based Budgets (PBBs) also performed poorly, scoring just 44.4 of 100 points on average. From the three questions designed to evaluate the comprehensiveness of revenue information on PBBs, the CBTS 2020 gathered that a majority of the available PBBs provided comprehensive information on the revenue estimates for the coming financial year disaggregated by revenue sources (equitable share, local

revenue, and conditional grants) - ten out of 11 counties provided this information in their PBBs scoring 91 of 100 points on average. However, 10 out of 11 (91 per cent) of the available PBBs did not disclose any multi-year historical revenue performance information. Only West Pokot county gave information on the past year(s) local revenue performance but included no information on the equitable share and the conditional grants. Besides, only five out of the 11 PBBs accessed contained multi-year revenue projections. Makueni County performed the best - provided entirely comprehensive revenue information on 14 of the 20-questions used in evaluation and only lacked the information on historical multi-year performance and coming year revenue projections in their Programme Based-Budget.

While the County Quarterly Budget Implementation Review Reports (CQBIRs) are required to contain narrative justifications for their revenue performance and measures that governments are putting in place to address poor performance, nine out of twelve (75 per cent) of the available CQBIRs did not disclose any such information. They, however, fared better in disclosing the information on the actual revenue by source - nine out of twelve published CQBIRs had the information.

Table 4.1: The comprehensiveness of revenue information provided by counties by categories.

Aggregate revenue information comprehensiveness score and scale	Counties under each category
81-100 A	No counties performed in this highest category
61-80 B	Makueni, West Pokot, Nyeri, Turkana and Machakos
41-60 C	Laikipia, Samburu, Baringo, Tharaka Nithi, Nyandarua, Kitui, Vihiga, Nairobi, Kiambu, Elgeyo-Marakwet, Kisii, Kakamega, and Nakuru
21-40 D	Tana River, Kajiado, Nyamira, Marsabit, Kwale, Kisumu, Isiolo, Mombasa, Muranga, Homa Bay, Garissa, and Embu
0-20 E	Mandera, Uasin-Gishu, Siaya, Bungoma, Kericho, Bomet, Busia, Kilifi, Migori, Trans-Nzoia, Lamu, Nandi, and Meru

Source: IBP Kenya CBTS 2020

In the CBTS 2020, seven counties published all the seven budget documents that revenue component was assessed. Table 4.2 shows that Elgeyo Marakwet published 46 out of 100 points of revenue information while Makueni County published 77 out of 100 points despite having published a similar number of budget documents online. Meaning the gap between the two is high. Besides, four of these counties did not provide revenue information on their Annual Development Plans despite being crucial to citizens' advocacy. This tells us disconnection from one budget document to the other where the county misses the information as the budget progresses.

Table 4.2: The comprehensiveness of the information provided by counties that published all the seven budget documents assessed on the revenue component

Budget Document	Makueni	West Pokot	Nyeri	Turkana	Laikipia	Samburu	Elgeyo Marakwet	Average
	Out of 100 points							
County Integrated Development Plan	61	100	100	83	83	33	100	80
County Budget Review and Outlook Paper	100	59	75	88	75	75	63	76
Citizens Budget	100	100	100	50	50	50	50	71
County Quarterly Budget Implementation Report	63	50	100	42	88	50	0	56
County Fiscal Strategy Paper	100	55	44	78	11	67	22	54
Programme Based Budget	33	78	0	67	33	67	33	44
Annual Development Plan	100	100	0	0	0	0	100	43
Average	77	72	67	65	57	55	46	62

Counties are not consistent in presenting or reporting performance of budget information. For example, Nyeri county presents information on revenue broken down by three major sources in the budget documents that report performance – the County Budget Review and Outlook Paper and Quarterly Budget Implementation reports but had failed to give that information in the Programme-Based Budget and Annual Development Plan.

The research shows that budget transparency can contribute to enhanced revenue collection from local sources. People would be more willing to pay due to a better understanding of how and for what purposes their taxes would be used⁶. However, in Kenya, our

⁶ Pekkonen, A and Malena, C. (n.d.) Budget Transparency. CIVICUS. https://www.civicus.org/documents/toolkits/PGX_G_Budget%20Transparency.pdf

data shows a minimal correlation between the size of the revenue share that counties receive and the level of revenue information disclosed by counties.

4.2 Expenditure Information

To properly monitor the use of public resources for service delivery, citizens and County Assemblies should have access to information related to expenditure priorities linked to the respective departments/ government spending units and their allocated resources. Presenting expenditure information on budget proposals also ensures that citizens can engage meaningfully in expenditure priority-setting and decision-making.

The CBTS 2020 included 24 questions that specifically evaluated the comprehensiveness of expenditure information presented across seven budget documents at the county level. The researchers examined the comprehensiveness of expenditure information disclosed by the counties based on how disaggregated the information was and whether counties disclosed multi-year expenditure performance and projections categorized by the following expenditure units:

1 Administrative unit - is comprehensive information provided at Sector/Department/Ministry (as used interchangeably by counties) with the overall

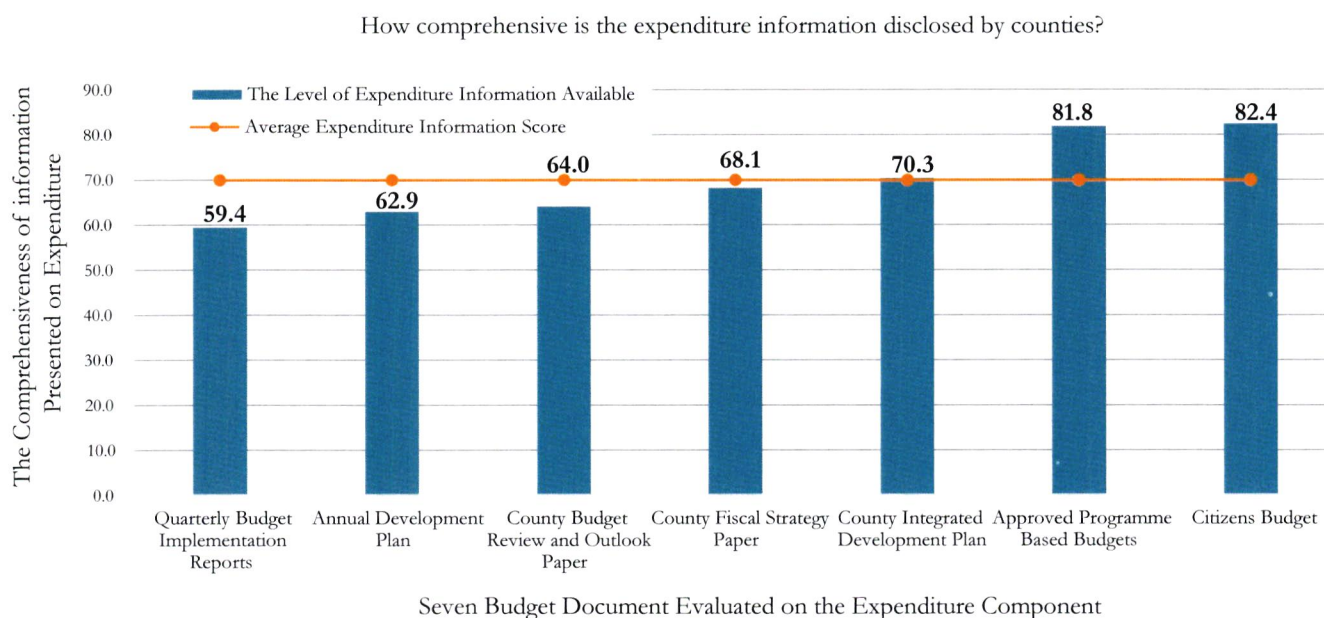
responsibility of spending the money towards a common function, i.e. Health Sector/Department/Ministry, Education Sector/ Department/ Ministry, etc.?

2 Economic classification - does the county provide information on what the money is/was spent on or the transaction's nature? In some budget documents, the survey focused on recurrent expenditure: Personnel Emoluments, Operations, and Maintenance/Goods and Services, and development expenditure that include purchases and transfers, etc.

3 Functional classification - Does the county detail the purpose for which the money is/was spent? This includes the presentation of information on expenditure at programme and sub-programme levels.

On average, the published budget documents scored 69.8 of 100 points on the comprehensiveness of their expenditure information. The Citizens Budget had the most comprehensive expenditure information, followed by the Programmed Based Budgets, scoring above 81 of 100 points and falling in the A category based on the scale. Four budget documents performed below the overall average, with County Quarterly Budget Implementation Review Reports providing the least comprehensive expenditure information.

Figure 4.2: The comprehensiveness of expenditure information provided by counties across the evaluated budget documents.



Source: IBP Kenya CBTS 2020

Lower Scores on Expenditure Information during Implementation Stage than Approval Stage.

From figure 4.2, we can deduce that counties made more information available to the public in documents that are related to the approval stage. That is the Approved PBB and the Citizens Budget, which is a summary of this PBB than other stages of the budget process, this means there was more information to the public on the approval stage. However, the lowest level of information was provided in documents related to the budget implementation stage's expenditure information was lowest, meaning citizens and county assemblies do not have access to substantial information for oversight.

Table 4.3: The comprehensiveness of expenditure information provided by counties by categories.

Aggregate expenditure information comprehensiveness score and scale	Counties under each category
81-100 A	No counties performed in this highest category
61-80 B	Makueni, Samburu, West Pokot, Turkana, Nyeri, Elgeyo-Marakwet, and Laikipia
41-60 C	Kakamega, Kitui, Kiambu, Tana River, Tharaka Nithi and Nairobi
21-40 D	Baringo, Machakos, Nyamira, Kisii, Marsabit, Nakuru, Mombasa, Kwale, Vihiga, Kericho, Kilifi, Nyandarua, Isiolo, Kisumu, Muranga, Kajiado, Mandera, Uasin-Gishu, Embu and Trans-Nzoia
0-20 E	Siaya, Meru, Garissa, Homa Bay, Busia, Migori, Bomet, Bungoma, Lamu, Nandi

Despite scoring above 70 out of 100 points in the comprehensiveness of expenditure information assessment in the CBTS 2020, Makueni, West Pokot, and Turkana did not disclose all the essential expenditure information in their County Fiscal Strategy Papers (CFSPs). Elgeyo Marakwet, Nyeri, Samburu, and Isiolo performed exemplarily in disclosing all the essential expenditure information in their CFSPs and can be referenced as best practice models.

According to the CBTS 2020, 27 out of 33 (82 per cent) of the ADPs available do not break down expenditure information by recurrent and development thus making it difficult to tell what fraction of the total budget is spent on development expenditure. Even so, other budget documents performed fairly compared to ADPs. For example, ten out of eleven (91 per cent) of PBBs available provided complete details on disaggregated information on recurrent and development expenditure.

Only two of the nine published Programme Based Budgets (PBBs) - Nyeri and West Pokot county – disclosed all the essential information on county personnel's expenditure, including the number of staff members, their designations, and staff costs by each department.

4.3 Public Engagement

The Public Finance Management Act and other laws are very elaborate on the need for public consultation in the process of making public decisions. More so when it comes to the setting of public priorities through county budgets. However, some of these consultations can be done to tick legal boxes and therefore not inform the final decisions made by governments. It is for this reason that governments should provide details of their consultants and provide feedback on what effect public input has had on budget priorities each year. This part of the survey was focused on how transparent counties were in their public deliberations and its impact on their decisions.

Public participation in the budgeting process is linked to better government responsiveness, more effective service delivery, and greater willingness to pay taxes⁷. The Global Initiative for Fiscal Transparency (GIFT) has ten principles on public participation that governments should follow for citizens' effective involvement to make quality decisions.

⁷ International Budget Partnership (2020) Open Budget survey 2019. International Budget Partnership https://www.internationalbudget.org/sites/default/files/2020-04/2019_Report_EN.pdf

Box 4.1: The principles of public participation

Budgets represent efforts to present government policies
The Global Initiative for Fiscal Transparency has ten principles for public participation in fiscal policy:

Accessibility – facilitate public participation in general by disseminating complete fiscal information and all other relevant data, in formats and using mechanisms that are easy for all to access, understand, and to use, re-use and transform, namely in open data formats.

Openness: provide full information on and be responsive with respect to the purpose of each engagement, its scope, constraints, intended outcomes, process and timelines, as well as the expected and actual results of public participation.

Inclusiveness: pro-actively use multiple mechanisms to reach out to engage citizens and non-state actors, including traditionally excluded and vulnerable groups and individuals, and voices that are seldom heard, without discrimination on any basis including nationality, race, ethnicity, religion, gender, sexual orientation, disability, age, or caste; and consider public inputs on an objective basis irrespective of their source.

Respect for self-expression: allow and support individuals and communities, including those directly affected, to articulate their interests in their own ways, and to choose means of engagement that they prefer, while recognizing that there may be groups that have standing to speak on behalf of others.

Timeliness: allow sufficient time in the budget and policy cycles for the public to provide inputs in each phase; engage early while a range of options is still open;

and, where desirable, allow for more than one round of engagement.

Depth: support each public engagement by providing all relevant information, highlighting, and informing key policy objectives, options, choices, and trade-offs, identifying potential social, economic, and environmental impacts, and incorporating a diversity of perspectives; provide timely and specific feedback on public inputs and how they have been incorporated or not in official policy or advice.

Proportionality: use a mix of engagement mechanisms proportionate to the scale and impact of the issue or policy concerned.

Sustainability: all state and non-state entities conduct on-going and regular engagement to increase knowledge sharing and mutual trust over time; institutionalize public participation where appropriate and effective, ensuring that feedback provided leads to review of fiscal policy decisions; and regularly review and evaluate experience to improve future engagement.

Complementarity: ensure mechanisms for public participation and citizen engagement complement and increase the effectiveness of existing governance and accountability systems.

Reciprocity: all state and non-state entities taking part in public engagement activities should be open about their mission, the interests they seek to advance, and who they represent; should commit to and observe all agreed rules for engagement; and should cooperate to achieve the objectives of the engagement.

The CBTS 2020 used two questions to assess the comprehensiveness of the information on public participation provided by published budget documents. The survey looked for the following key information to determine whether public participation had any impact :

- What priorities/ inputs/ proposed projects raised by the public/ in public participation/ stakeholders?
- Is there disaggregation of the participants involved during the public participation provided in the budget document?
- At what level was the public consulted i.e. at village, ward, or sub-county levels.

- Do the counties provide feedback to the public on how input from the public was incorporated into the final budget documents?
- How are the inputs utilized to shape the final decisions or informed in the final budget documents?

Four budget documents - County Integrated Development Plans, Annual Development Plans, County Fiscal Strategy Papers, and Approved Programme Based Budgets were assessed. These four documents are required in the law to go through public participation before they are finalized and approved. In coming surveys, the CBTS will explore the possibility to assess all key aspects of participation and the institutionalization of all the mechanisms, processes, and principles

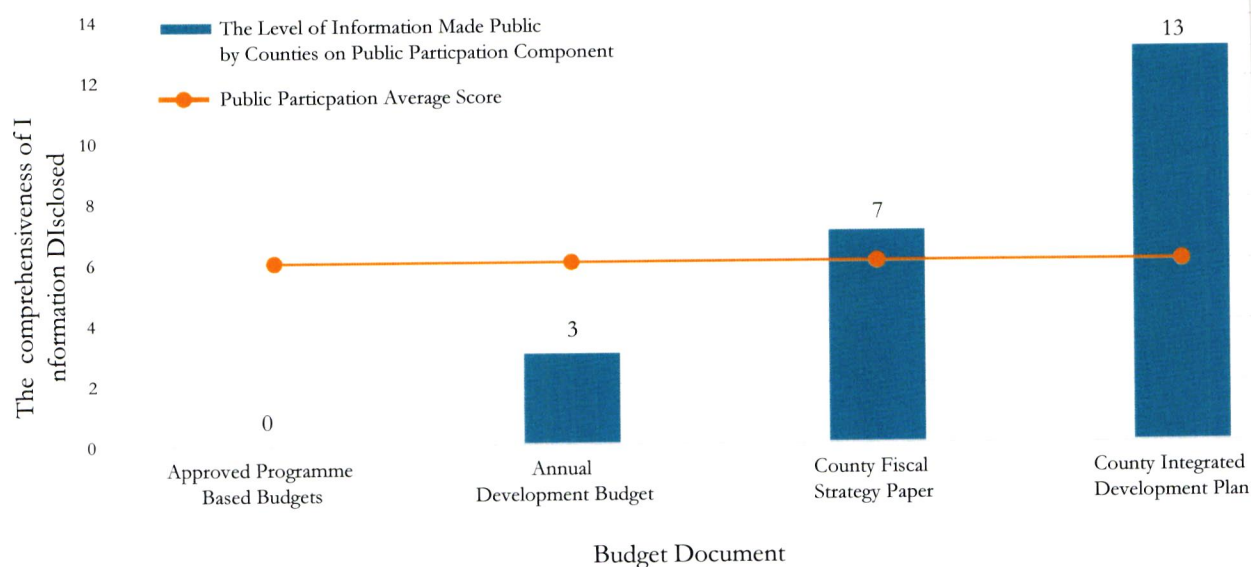
necessary for meaningful public participation. In addition, IBP Kenya and its partners are conducting modular research to understand and unpack the challenges facing effective public participation in Kenya's counties.

The comprehensiveness of the information provided on public participation was the lowest across all the key thematic areas covered by the survey, with an average score of six out of 100 points on all the budget documents that were found to be available to the public in the CBTS 2020. This points to the low level of information that is shared on the role of public participation in county budgets. While citizens and civil society organizations seem to embrace engagement during budget stages where governments are making key decisions, county governments are not sharing information on the structure, input, and impact of these processes.

Counties disclosed no information on public participation in published Programme-Based Budgets

Relative to the other three documents evaluated, County Integrated Development Plans provided the most comprehensive information on public participation, though still scoring a dismal average of 13 points out of a possible 100. Based on the two questions used to assess the comprehensiveness of the information on public engagement at the budget estimates approval stage, no such information was found in the eleven Programme-Based Budgets for FY 2019/20 assessed in the CBTS 2020. Some Programme-Based Budgets mentioned that public fora took place in Elgeyo Marakwet, Kericho, and Turkana counties, although none went into detail.

Figure 4.3: The comprehensiveness of the information on public participation across the budget documents published by counties.



Source: IBP Kenya CBTS 2020 Analysis

Presentation of Public Participation Based on One Question

In evaluation, the public participation component was assessed in four budget documents aforementioned, each with two questions on the kind of information presented by counties and whether during the preparation of the budget document there was meaningful public engagement. Table 4.4 shows how counties provided the information on one of the public participation questions.

Table 4.4: How Counties Provided the Information on Public Participation Based on One Question

Summary numbers of how counties presented the information on public participation with details on the priorities submitted from the public, who was involved, and at what level (sub-county, ward, or village) it was conducted.

Budget Document	A. The budget document has provided the public participation section with information on all the following: the priorities/ inputs submitted from the public, who was involved, and the level it was conducted.	B. The budget document has provided the public participation section with information on the priorities/ inputs submitted from the public and either involved or the level it was conducted.	C. The budget document has provided the public participation section with information on the priorities/ inputs submitted from the public only.	D. The budget document has none of the public participation information in A	Total Number of Counties
1 CIDP	3	5	5	30	43
2 ADP	1	1	0	31	33
3 CFSP	0	2	4	28	34
4 PBB	0	0	0	11	11

Key: Option "A" reflects the best practice in the presentation of the information on the question and scored at 100 points. Option "B" - there is some information missing, but it reflects good practice and a numeric score of 67 points. Option "C" reflects a case of poor practice concerning the subject covered by the question and gets a numeric score of 33 points. The last option "D," indicates no information related to the subject is provided, and in that case, a score of 0 points was given.

Based on this question, 30 Counties failed to give information on public participation spaces on the CIDPs. The score was lower in the ADPs, in which 31 counties did not have such information. This was the same situation in CFSPs, where 28 counties did not present information on public participation during their formulation. Therefore, these gaps mean citizens cannot tell what influence their participation is having. This can contribute to participation apathy which in turn negatively affects citizen engagement with county budget processes.

Table 4.5: The comprehensiveness of public participation information provided by counties by Categories.

Aggregate public participation information comprehensiveness score and scale	Counties under each category
81-100 A	No counties performed in this category.
61-80 B	No counties performed in this category.
41-60 C	No counties performed in this category.
21-40 D	Embu, Baringo, Homa Bay, Migori, Tharaka Nithi, Marsabit, Nairobi, Kwale, Nyamira, West Pokot, Mombasa, Nyeri, Lamu, Garissa, Mandera, Nakuru, Nandi, Vihiga, Bomet, Bungoma, Busia, Elgeyo-Marakwet, Isiolo, Kajiado, Kakamega, Kericho, Kiambu, Kilifi, Kisii, Kisumu, Kitui, Laikipia, Machakos, Meru, Muranga, Nyandarua, Samburu, Siaya, Tana River, Trans-Nzoia, and Uasin-Gishu.
0-20 E	Turkana and Makueni

Source: IBP Kenya CBTS 2020

Turkana and Makueni counties scored 25 and 21 out of 100 points respectively – having only provided public participation information in their County Integrated Development Plan and County Fiscal Strategy Paper, respectively. All the other 41 counties fell in the lowest-performing category scoring 0-20 points, with 23 counties publishing no information on public participation despite publicly availing at least one of the four budget documents in which the public participation component was evaluated.

Only six out of 34 counties - Makueni, Nyeri, Nyamira, Kwale, Nakuru, and West Pokot – published County Fiscal Strategy Papers (CFSP) provided some information about public participation. Apart from Makueni, Nyamira and West Pokot counties, which provided the information on both questions evaluated on CFSP, the other three counties only provided some information on one question. Specifically, counties provided little to no information on how public inputs were utilized or incorporated into the final CFSP. Despite this being part of the essential information, that counties should present, only three counties - Makueni, Nyamira, and West Pokot provided the information in their CFSPs.

Box 4.2: Governments can create meaningful opportunities for public engagement in the budget process to secure better outcomes.

Seven years after the onset of devolution in Kenya, the CBTS 2020 finds modest but inconsistent improvements in budget transparency at the subnational level. Though the overall number of budget documents has growing, it is notable that the positive increment is not across all the budget documents. For example, the number of PBBs available reduced by 63 percent to only 11 in CBTS 2020 as compared to CBTS 2018. This lack of transparency undermines public dialogue. In confronting this reality, governments must think creatively about enhancing all existing opportunities for public input in budgeting to secure better outcomes.

Governments must provide regular formal opportunities for public to directly engage with executives and legislatures at each stage of the budget process and do so in a way that reflects the GIFT principles (see box 4.1). Participation mechanisms are meaningful when:

Table 4.6: Performance of counties that published all the four budget documents that the participation component evaluated.

County	Aggregate score on the comprehensiveness of public participation information
Turkana	25
Makueni	21
West Pokot	10
Nyeri	8
Elgeyo-Marakwet	0
Kilifi	0
Laikipia	0
Samburu	0
Kakamega	0

While nine counties published all the four budget documents assessed for public participation information, five provided information on public engagement in any of the documents, despite publishing all four documents, counties do not provide information on the processes and feedback to the citizens on public participation the budget documents.

County governments make efforts to ensure that information regarding public participation forums is communicated in a timely manner, giving citizens sufficient time to prepare to attend the forums. The relevant departments should ensure that they communicate the purpose and intended outcomes of public participation forums through local channels and in simple language that can be understood by wananchi and provide vital information in advance.

- Citizens can understand budget discussions and can contribute to deliberations in an informed manner. This means that counties must invest in civic education to elevate ordinary citizens’ understanding of technical budget information and deliberations.
- Significant efforts are made to ensure that citizens’ voices are heard and the most vulnerable and underrepresented groups have an opportunity to communicate their concerns and questions during the public participation fora and beyond.

- Decisions during public participation forums are made in open and transparent manner that guarantees ownership of the resolutions.
- The facilitators of public forums understand the subject matter, can help citizens get a better understanding of the issues under debate, can correct any mis-information and provide additional information to help citizens make informed decisions and can answer to questions from the public in a satisfactory manner.
- Governments shares the feedback received from citizens and how the feedback has been used to inform key budget decisions. Feedback given to the public should be justified. The following are four outcomes from the public participation:

4.4 Non-financial Information

Budget debates often focus on assessing available resources and determining how limited resources are allocated to satisfy competing public needs. However, to properly monitor how public spending improves the delivery of critical services, budgets should disclose the amount of money allocated to each programme and non-financial information on what each programme aims to achieve. Such information is key to helping the public and the county assemblies understand and evaluate how realistic budget allocations are based on what they are supposed to achieve. In addition, it supports the monitoring of budget implementation.

The CBTS 2020 included five questions that evaluated the presentation of non-financial information provided in four budget documents: County Integrated Development Plan, Annual Development Plan,

Good Feedback Practices

- 1 The input is incorporated to the final budget document, and allocations made for them, this could further tell us there is an impact and decisions were influenced.
- 2 Input is considered and taken up but to be implemented in subsequent financial year(s) which could be as result of limited resources.
- 3 The public input acknowledged but rejected with proper justification.

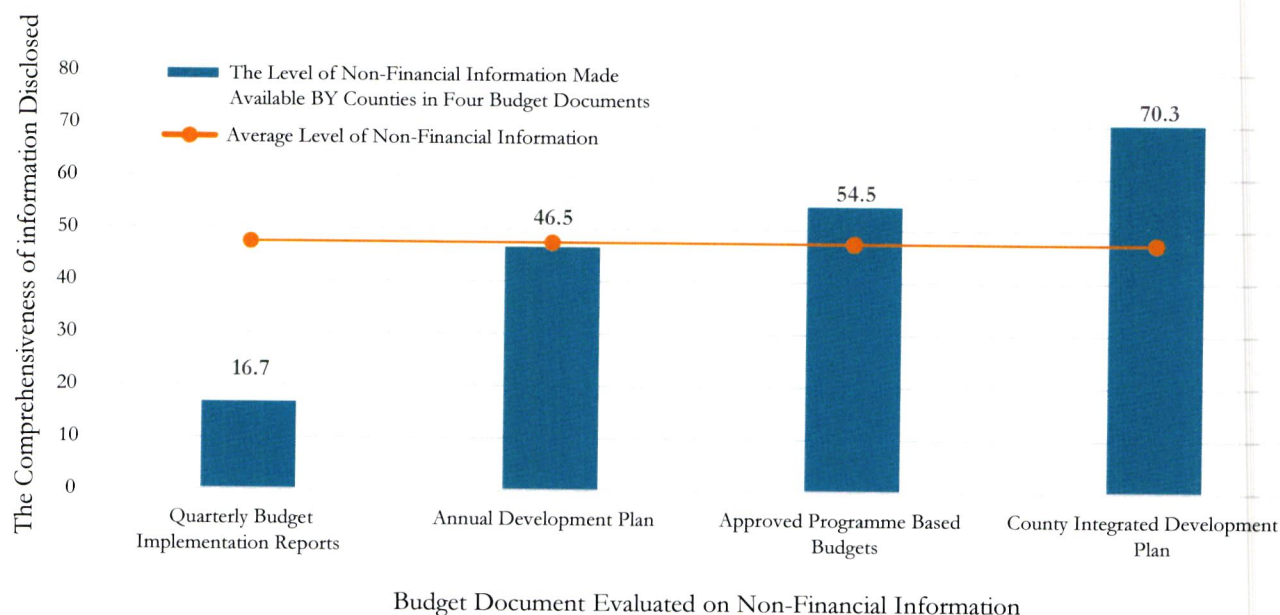
Poor Feedback Practice

The input is neither acknowledged nor considered.

Approved Programme Based Budgets and Quarterly Budget Implementation Reports. These questions assessed the availability of details of expected outputs, planned targets, and actual achievements for the sub-programmes under each programme and across all the county's departments/ ministries or sectors.

Analysis across the four documents show that on average, counties provided 47 out of 100 points on the non-financial information in all the published budget documents. CIDPs had the highest level of information leading with 70 out of 100 points, followed by Approved Programme-Based Budgets, which performed just above 55 of 100 points which is the average. Annual Development Plans contained limited non-financial information, with a score of 47 of 100 points. Quarterly Budget Implementation Reports presented the least comprehensive non-financial information and trailed 17 out of the possible 100 points.

Figure 4.4: The comprehensiveness of non-financial information across the budget documents published by counties



Source: IBP Kenya CBTS 2020

Laikipia is the only county that presented substantial non-financial information in the documents it made publicly available and evaluated in the CBTS 2020 and was the only county in the highest performing category of above 61 of 100 points. Be that as it may, Laikipia county did not disclose any non-financial information on the Quarterly Budget Implementation Review Report. Other counties that performed fairly well include Baringo, Embu, Isiolo, Kwale, Machakos, Nyandarua, and Nyeri. Each scored an average of 60 of 100 points on the five questions used to evaluate the comprehensiveness of non-financial information disclosed by counties in published budget documents.

Table 4.7 categorizes Kenya’s counties based on their performance levels on the comprehensiveness of non-financial information presented in their published budget documents. According to our performance scale, Migori County disclosed only ten out of 100 points of their non-financial information in the last category.

Table 4.7: The comprehensiveness of non-financial information provided by counties by categories.

Aggregate non-financial information comprehensiveness score and scale	Counties under each category
81-100 A	No counties performed in this category.
61-80 B	Laikipia
41-60 C	Baringo, Embu, Isiolo, Kwale, Machakos, Nyandarua, Nyeri, Kajiado, Kakamega, Mandera, Marsabit, Meru, Nairobi, Tana River, Tharaka Nithi, Trans-Nzoia, Turkana, Uasin-Gishu, West Pokot, Kilifi and Nakuru
21-40 D	Elgeyo-Marakwet, Kitui, Nandi, Vihiga, Bomet, Bungoma, Busia, Garissa, Kericho, Kiambu, Kisii, Lamu, Mombasa and Nyamira
0-20 E	Homa Bay, Kisumu, Makueni, Muranga, Samburu, Siaya, and Migori

Source: IBP Kenya CBTS 2020

Table 4.8: Performance of counties that published all the four budget documents that the non-financial information component evaluated.

County	Aggregate score on the comprehensiveness of non-financial information
Laikipia	70
Nyeri	60
West Pokot	50
Turkana	50
Elgeyo-Marakwet	40
Makueni	20
Samburu	20

Despite publishing all the four budget documents assessed on non-financial information components, Makueni and Samburu counties scored D by publishing only 20 points of non-financial information in the four key budget documents. Makueni County performed well in other areas covered on revenue and expenditure information by disclosing above 77 in both areas out of 100 points, respectively, and this means the county does not provide quite comprehensive information on one thematic area compared to others.

Box 4.3: Following Baringo and Nyeri's presentation of non-financial information in County Quarterly Budget Implementation Reports

Only two Counties - Baringo and Nyeri - presented non-financial information in their County Quarterly Budget Implementation Reports (CQBIRs). Baringo County provided the most extensive non-financial information based on the CBTS 2020 evaluation scoring 96 out of 100 points, which was the highest score any budget document attained in this year's evaluation (see table 4.10). Nyeri County also provided extensive non-financial information and scored 80 out of 100 points also falling in the highest performing category.

Out of the other eight Counties that published their CQBIRs online, none presented any non-financial information. The pertinent challenge identified by CBTS researchers with regard to the CQBIRs is that the majority of counties directly exported the budget implementation information from the Integrated Financial Management Information System (IFMIS) and presented those reports as their CQBIR. IFMIS entries and reports do not include any non-financial budget implementation information and thus, when counties make no effort to add non-financial performance narratives, automatically translate to missing non-financial information in these documents.

Section 166(2) of the Public Finance Management Act, 2012 specifically requires that in preparing a quarterly budget implementation reports, the responsible county government officials shall ensure that the report—

- 1 contains information on the financial and nonfinancial performance of the county government entity; and
- 2 is in a form determined by the Accounting Standards Board.

Until 2016, The Public Sector Accounting Standards Board of Kenya had not provided any guidance to counties on the form of these reports. Following a spirited campaign by a number of civic groups engaged in budget analysis at the county level, led by IBP Kenya, the Board prepared and published guidance for counties on the form of such reports. 5 years later, that guidance is seldom followed.

Should counties require any clarification on the kind of non-financial information County Quarterly Budget Implementation Reports should contain, the reports published by Baringo and Nyeri are excellent reference points.

4.5 Information on Budget Priorities

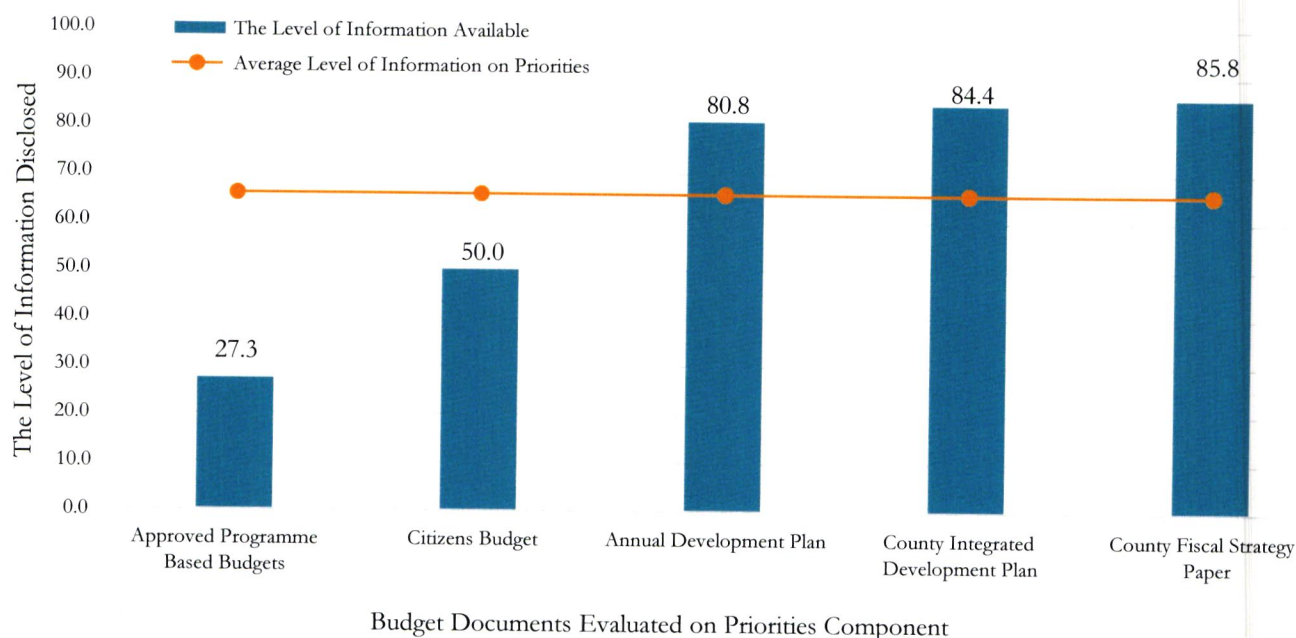
Budget documents present information on public resource mobilization and spending. In the budget formulation and approval stages, key documents outline the service delivery and development plans that governments seek to implement during each financial period and allocate resources to achieve these objectives. Therefore, defining budget priorities lays down clear markers for County Treasuries to follow in dividing resources among competing public needs and minimizes erratic budgetary decision-making. It also enhances the public's ability to assess whether public investments are in line with public needs.

To facilitate public debate at the local level, the county government must clearly outline the key priority areas that will be pursued through budgetary investments. The priorities put forward may be short-term priorities

or longer-term ones around which expenditure will sometimes spread across a number of years. Defining local priorities makes it easier for citizens to track budget execution through different decision-making points by cross-referencing them to defined priorities such as those earmarked in the County Integrated Development Plan and Annual Development Plans.

In the CBTS 2020, the questions used in the evaluation varied from one budget document to another. For instance, the law requires that in the CFSP, the county should state why they have chosen the budget document's priorities. The county should have their information on budget ceilings disaggregated by recurrent and development expenditure. In the Programme-Based Budget, the survey sought to evaluate how counties linked their spending priorities and subsequent allocations with the development plans.

Figure 4.5: The comprehensiveness of the information on priorities disclosed by counties on the published budget documents.



Source: IBP Kenya CBTS 2020

Based on the available budget documents, the average level of information disclosed to the public on priorities is 66 out of 100 points. In addition to that, County Programme-Based Budgets had the least information at only 27 out of 100 points which highly varied with the level of information disclosed in the County Fiscal Strategy Papers, which was at 86 out of 100 possible points. This raises some concerns on the level of discussions that happen during the PBB's approval on priorities being the most detailed budget document and one that is often subjected to the most rigorous public participation. The CFSP provides overall priority information, and the PBB is supposed to provide a more detailed breakdown of the priorities the County is proposing to implement. Therefore, this is a significant gap in understanding the sector priorities that the assembly and the public should consider.

Table 4.9: The comprehensiveness of counties' information on priorities/ strategic priorities by categories.

Aggregate priorities information comprehensiveness score	Counties in each category by order of performance
81-100 A	Elgeyo-Marakwet, Uasin-Gishu, Nyeri, Tharaka Nithi and West Pokot.
61-80 B	Turkana, Embu, Isiolo, Kilifi, Laikipia, Marsabit, Kajiado, Kakamega, Nyamira, Nyandarua, Siaya, Kisumu and Makueni
41-60 C	Kwale, Muranga, Kitui, Nakuru, Tana River, Kiambu, Kisii, Mombasa, Mandera, Machakos, Samburu and Homa Bay
21-40 D	Bungoma, Baringo, Garissa, Vihiga, Trans-Nzoia, Kericho and Meru
0-20 E	Bomet, Lamu, Migori, Nandi and Busia

Source: IBP Kenya CBTS 2020

As provided in **table 4.9**, five counties that disclosed information on strategic priorities in their budget documents scored A (81-100 points) according to the scale. This section shows that Elgeyo Marakwet and Uasin Gishu counties performed better than other categories on revenue, expenditure, and public participation. The findings show that Elgeyo Marakwet provided complete information on six questions that assessed the comprehensiveness of the information on priorities and partial information on two questions. But compared to other thematic areas, such as non-financial information, **Elgeyo Marakwet** fully misses such information in two budget documents – Programme Based Budget and Quarterly Budget Implementation Report - showing disconnection of information on counties from one thematic area to another.

Additionally, the findings showed that some counties provide information on one budget document but failed to present the same information or report the performance in the subsequent budget documents. For example, Laikipia county presents the information on priorities in their planning documents but does not give similar information on priorities borrowed as an advancement of the budget in the Programme Based Budget and Citizens Budget.

Garissa County scored D by getting only 17 out of 100 points based on the information presented on priorities despite publishing three of the five budget documents that evaluated the component on priorities. Apart from the four counties with none of the documents published in the tail end, Bomet, Lamu, Migori, and Nandi disclosed complete information on priorities on their CIDPs while Busia disclosed partial information. Busia County scored 11 out of 100 points by providing partial information on their CIDP. Inadequate budget information means that budget policies are likely to be less responsive to public needs and priorities and

creates greater opportunities for mismanagement and corruption⁸.

In the ADP, nine counties - Kisii, Kwale, Machakos, Makueni, Mandera, Muranga, Samburu, Tana River and Vihiga - did not provide information justifying the kind of priorities borrowed from the CIDPs.

4.6 Information on Transformational/ Flagship or Capital Projects

Flagship projects are budget investments that take up significant capital input and often benefit multiple regions within a county. They are different from ward-level projects which are intended to benefit a ward within a county. Due to the capital input, the demand for flagship projects makes up a sizable part of counties' development budgets.

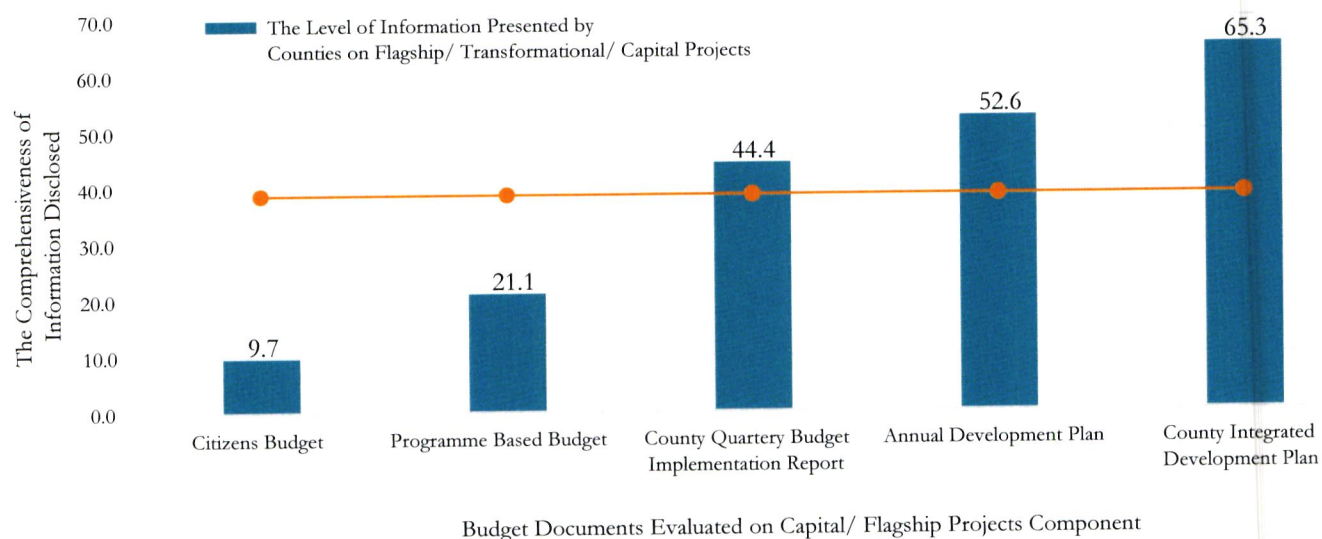
In the CBTS 2020, the presentation of information on flagship projects was analyzed across four documents - County Integrated Development Plan, Annual Development Plans, Programme-Based Budgets, and Citizens Budgets. Only one question was used to evaluate counties' comprehensiveness of information disclosed to the public for the capital/ flagship or transformational projects in each of these documents. However, in each document, the information that was analyzed varied slightly. The average score of the information presented by counties on capital projects was 39 out of 100 points.

The CBTS 2020 used the following parameters to evaluate the comprehensiveness of the information on flagship projects: specific location of the project (i.e. sub-county or ward), proposed allocation, status

⁸ International Budget Partnership. (2013). Open Budget survey 2012. International Budget Partnership. https://www.internationalbudget.org/sites/default/files/2020-04/2012_Report_EN.pdf

(i.e. new or on-going), and the implementation time frame (start-end) for each capital project. In the County Quarterly Budget Implementation Report, the CBTS 2020 assessed the availability and quality of information on each project's specific location, its completion status, approved cost, and the actual cost paid up in the quarter under review for each capital project.

Figure 4.6: The comprehensiveness of information presented by counties on flagship/ transformational/ capital projects



Source: CBTS 2020, IBP Kenya

From figure 4.6, the Citizens Budget disclosed very limited information on capital projects – scoring only 10 out of 100 points on average. Approved Programme-Based Budget also performed poorly, scoring only 21 out of 100 points. This was further below the average of the capital projects information provided by all the published budget documents.

Table 4.10: The comprehensiveness of the information provided by counties on flagship projects by categories.

Aggregate priorities information comprehensiveness score and scale	Counties in each category by order of performance
81-100 A	No counties performed in this category
61-80 B	No counties performed in this category
41-60 C	Laikipia, Baringo and Nyeri
21-40 D	Elgeyo-Marakwet, Kilifi, Kisii, Marsabit, Nakuru, Tharaka Nithi, Isiolo, Kericho, Kiambu, Nairobi, Uasin-Gishu, Makueni, Kakamega, Kitui, Mandera, Meru, Muranga, Samburu, Siaya and Turkana
0-20 E	Busia, Garissa, Kajiado, Kwale, Lamu, Mombasa, West Pokot, Bomet, Embu, Homa Bay, Machakos, Nandi, Nyamira, Tana River, Trans-Nzoia, Bungoma, Kisumu, Migori and Nyandarua

Box 4.4: Key areas for further modular research – public participation and equity

One of the issues identified in the CBTS 2020 is the scarcity of information on public participation spaces provided to the public to debate and provide feedback on key budget decisions. Thus, together with various stakeholders, IBP Kenya is conceptualizing research to track public participation at the county level in Kenya. Some of the formative questions this research will cover include:

- Do county participation frameworks give the contents for the notices provided for participation fora?
- Do the counties publish those notices and through which media?
- Is there connection with previous participations?

More substantively, the research will also seek to understand the participation mechanisms counties employ, and the techniques of deliberation on budget priorities. We also want to study what kind of feedback should be and is given to the public by

governments, what forms the feedback takes and the kinds of justifications given.

On equity in resource distribution, IBP Kenya will also collaborate with key stakeholders to understand more the processes counties have put in place seven years after devolution to achieve more equitable service delivery, and what progress has been made. This modular research piece will try to identify the specific beneficiaries on specific geographical of distribution of delivery of services which entails budgets allocations and to the implementation of the projects.

Budget changes have been known to interfere with the budget allocations and even in capital projects, the equity research piece will also unpack more in understanding what justification are provided to the public when the initial priorities are changed.

In addition, understanding the operations costs of capital projects which over time it has been identified to cause issues on lack of delivery of service despite projects being available.

4.7 Fiscal Responsibility

Section 107 of the PFM Act mandates the county treasuries to adhere to principles of fiscal responsibility. To assess the extent to which counties adhere to principles of fiscal responsibility, the CBTS 2020 assessed the level of information counties provide on two budget documents. County Fiscal Strategy Paper and County Budget Review and Outlook Paper where counties are required to link their budget information on how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles. Some of the sets of information assessed on the fiscal responsibilities were how counties link their spending in adherence with limits given on wage bills that have central discussions in counties that it is ballooning. Providing such information could help citizens understand and justify such crucial statements.

The following three specific components were evaluated in this section:

- 1 county government's recurrent expenditure shall not exceed the county government's total revenue,

- 2 county government's allocation/ actual expenditure on development shall be at least thirty per cent of the county government's budget, and

- 3 county government's expenditure on wages and benefits for its public officers shall not exceed thirty-five per cent of the county government's total revenue.

The CBTS 2020 findings show that counties published 48 out of 100 points of information on fiscal responsibilities on average. Six Counties: Nairobi, Nyandarua, Nyeri, Kakamega, Kiambu and Laikipia scored A by providing information between 81-100 points on fiscal responsibilities. Whereas five CBROPs did not disclose any information on fiscal responsibilities, 14 CFSPs did not present such information. It is worth noting that Machakos County failed to present any information on how they complied with the principles of fiscal responsibilities in both the CFSP and CBROP. While most counties only mention the availability of fiscal responsibilities in their budget documents, they failed to give what the law requires them to present in these two budget documents; that is, providing information on how they have complied with or how they ensure there is compliance over the medium term in the fiscal responsibilities.

Table 4.11: Top Performing Counties per Thematic Area

Top Counties on Budget Information per Thematic Area		
Budget Document	County	Transparency Score (Out of 100 points)
1 Information on Fiscal Responsibilities	Nairobi, Nyandarua and Nyeri	100
2 Information on Priorities	Elgeyo Marakwet	88
3 Expenditure Information	Makueni	78
4 Revenue Information	Makueni	77
5 Non-financial Information	Laikipia	70
6 Information on Capital/ Flagship/ Transformational Projects	Laikipia	60
7 Public Participation Information	Turkana	25



Malanga community validation in front of Malanga dispensary in Bukhayo Central Ward, Nambale sub county in Busia County.

SECTION 5:

Do the budget documents that counties avail to the public contain comprehensive information?

This section highlights the findings of the level of information provided in the eight budget documents that CBTS 2020 examined. The budget documents include the County Integrated Development Plan (CIDP), Annual Development Plan (ADP), Approved Programme-Based Budget (PBB), County Fiscal Strategy Paper (CFSP), County Quarterly Budget Implementation Review Report, County Budget Review, and Outlook Paper (CBROP), Citizens Budget and the Finance Act. While the assessed information may seem similar in the budget documents, the depth of information required to be provided may vary, which is covered in section 4 above, under thematic areas.

5.1 The County Integrated Development Plan

The County Integrated Development Plan (CIDP) is the premier budget document each newly elected county government prepares to set out the county development plans for five years. The CIDP lays a foundation on development priorities informing other county budget decisions, particularly those detailed in the Annual Development Plans, County Fiscal Strategy Papers, and Annual Budget Estimates approved each year.

The CBTS 2020 found that the CIDP was the most accessible budget document, with only four Counties- **Narok, Wajir, Kirinyaga, and Taita Taveta** failing to publish it.

In the CBTS 2020 comprehensiveness evaluation, the critical pieces of information we looked for in the CIDP include a five-year breakdown of the revenue information (performance and targets), sectoral expenditures, priorities, major flagship/ transformational projects, and the linkages between the CIDP and other plans. Three Counties: **Baringo, Embu, and Tharaka Nithi** counties had

the highest scores and are in the top category of information provided in their CIDPs, scoring above 81 out of 100 points in the comprehensiveness check. The average comprehensiveness score for available CIDPs was 67 out of 100 points – meaning that counties provide a substantial amount of relevant and helpful information to citizens in their CIDPs. In total, 29 CIDPs or 67 per cent of all publicly available CIDPs, had scores between 61-80 points. Kilifi, Kiambu, Laikipia, Siaya, Nyeri, Samburu, Kitui, Meru, Bungoma,

Makueni, Vihiga, Kirinyaga, Narok, Taita-Taveta and Wajir, performed below the average score.

Vihiga County had the lowest level of information with 26 out of 100 points and is one of the three Counties in the category of 21-40 points, together with **Bungoma** and **Makueni** Counties.

Overall, our evaluation shows that most CIDPs provide comprehensive information on the implementation matrix of their development programmes that should guide the execution of the spending priorities outlined in the CIDP. This means that counties are channeling significant efforts to document their planned steps towards achieving the development priorities laid out in their CIDPs. Therefore, CIDPs provide a good level of information that can be used to track the progress of their implementation. The least provided a set of information was on public participation, which would highlight the public's input in the formulation process of the CIDP and how that influenced the final priorities in the document.

5.2 The Annual Development Plan

The purpose of the Annual Development Plan (ADP) is to frame the development plan for a county for each coming financial year and also allows counties to update their priorities set out in the CIDPs in line with any emergent issues in the budget, the economy, and political matters that may affect the viability of pre-set priorities in such long-term policy documents.

23 out of the 33 ADPs evaluated in the CBTS 2020 scored between 41-60 in comprehensiveness contents. None of the ADPs scored A, meaning no ADP had a score of 81 points and above. Only three counties, **Kitui, Marsabit, and Tharaka Nithi**, scored B by disclosing information between 61-80 points. **Machakos** and **Samburu** were the lowest performers, with their available ADPs scoring D or less than 20 points.

While most of the CIDPs assessed performed well on the comprehensiveness of information regarding the long- and medium-term spending priorities, most of the evaluated ADPs failed to present information on the county spending priorities for the year. The information on the revenue targets by source for the coming year was also generally missing in the published ADPs - only

seven of the 33 ADPs analyzed had any information on revenue. Even counties that presented some information on revenue, such as **Nairobi county**, did not present the proper breakdown by conditional grants and equitable share. The failure to break down information into clear, understandable chunks was widespread. Although most of the ADPS presented information on expenditure projections, most did not separate recurrent and development expenditure.

Like the CIDPs, the CBTS 2020 found that the level of information provided on the public participation in the ADPs is low - **95 per cent of the available ADPs did not score any point** on the two questions used to evaluate the presentation of information on public participation.

5.3 The County Fiscal Strategy Paper

The County Fiscal Strategy Paper (CFSP) is a policy budget document that provides information on the upcoming financial year's fiscal policy, which includes the total size of the budget, key priorities as well as departmental ceilings. The CFSP also provides key information on budget implementation in the first six months of the current year under implementation. Since the CFSP is released a few months before the Budget Estimates, it sets or strengthens the policies guiding the upcoming budget allocations allowing citizens to have a dialogue on their expectations regarding budgetary allocations and provide inputs on preferred spending priorities.

In the CBTS 2020, 34 of 47 counties (72 per cent) of Kenya's counties published their CFSPs online, which was an improvement from 27 counties (57 per cent)

published in CBTS 2018. The available CFSPs scored an average of 60 out of 100 points. **Makueni, Kwale, and Muranga** are the three counties that scored A between 81-100 points in the level of information CFSPs are legally required to publish. Garissa is the only county whose CFSP scored D or below 20 points among the 34 CFSPs publicly available.

5.4 The Citizens Budget

Citizens Budgets are designed to present key public finance information to a general audience. They are typically written in accessible language to help non-specialist readers understand the information. Citizens Budgets should also incorporate visualizations, including simple and effective tables, charts, and diagrams on budget information⁹.

The number of Citizens Budgets has steadily increased since their availability was first evaluated in the CBTS in 2016. While this growth means that more citizens in the counties can access simplified versions of their budget estimates, they still fall short of the required standards, as shown by the results. Some of the available Citizen Budgets still present untranslated technical budget information and financial jargon, which is ordinarily not easily understood by the public.

According to the CBTS 2020, 17 out of 47 counties (36 per cent) published their Citizen Budgets, with **Kwale County** being the most comprehensive and scoring 71 out of 100 points and Uasin Gishu scoring only 21 out of 100 points.

⁹ Ramkumar, V., & Shapiro, I. (2010). Guide to transparency in government budget reports. Washington, DC: International Budget Partnership. <https://www.internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf>

Box 5.1: Citizens Budgets and the Role of Active CSOs in Vihiga County

Citizens Budgets are indicative of efforts to present government policies in a manner that is easily understandable to the public. They can be produced solely by governments or through collaborations with civil society organizations and other non-state groups. In recent years, collaborations between national and local governments have yielded significant gains in the production and publicization of citizens budgets for example in Philippines.

In Kenya, section 6(2) of the Public Finance (County Government) Regulations, 2015, require that county treasuries produce summaries of budget proposals in Citizens Budgets as an integral part of effective public participation during the development of their annual budget estimates. In 2017/18, the Council of Governors, in consultation with stakeholders, developed a detailed guide on drafting Citizen Budgets to help counties in the preparation of the document. Since the release of these guidelines, the CBTS results have showed an increase in the number of counties that produce and publish Citizens Budgets from zero in 2017 to 17 in 2020. However, the guideline and the PFM regulations

contradict each other on whether the Citizens Budget should present a summary of the budget proposal or the approved budget.

Most recently, the Vihiga County collaborated with active civil society organizations in the county to develop an effective Citizens Budget that was published by the County on its' website. Through these consultations, the government identified what information was most useful to introduce citizens to the budget knowledge they need to participate as informed stakeholders in allocating and spending public money. While the resultant Citizens' Budget did not meet the full CBTS 2020 comprehensiveness criteria, this demonstrated commitment to present budgets in a way citizen can understand will go a lot, way in fostering a greater understanding in how public money is spent among the citizens and open up spaces for meaningful citizen engagement. More counties that have never published these reports should embrace and developed Citizens' Budgets as this could be a turning point for engaging with citizens and identifying their needs and priorities.

5.5 The Finance Act

The County Finance Act is the principal fiscal legislation that counties enact. It contains a provision regarding taxes, duties, levies, and charges and helps county governments improve their revenue collections/ bases by identifying new revenue streams and strengthening the existing revenue laws. In the CBTS 2020, only nine of 47 (19 per cent) of counties made their Finance Acts available to the public on their websites, dropping from ten counties in CBTS 2019.

The CBTS 2020 evaluated the comprehensiveness of the Finance Acts based on the following details: commencement date(s) of proposed revenues, modification of pre-existing laws, details of tax/ charges to be imposed, revenue administration on payment, and the local authority by-laws' payment and status.

None scored an A (81-100 points) out of the nine Finance Acts available online. Laikipia Finance Act, 2019 was the most comprehensive, scoring 80 out of 100 points, while the lowest scored 40 of 100 points. This means that on average, counties are releasing nearly half of the information that the law requires in the finance laws.

5.6 The Programme-Based Budget

Programme-Based Budgets (PBBs) are probably the most recognized budget documents due to the funfair that comes with their tabling. At the national and county levels, budget statements and the question of their approval are often a source of heated debates between the executive and legislative arms of government. The county Programme-Based Budget informs the distribution of all resources available to the county for each financial year, detailing available expenditure for recurrent and development expenditure needs. It is essential to avail these documents to citizens and their elected representatives in the County Assemblies and that the contents of the PBB are comprehensive and presented in a structured manner for ease of examination and analysis. Besides, proper disaggregation makes it easier for the public and County Assemblies to easily identify priorities related to the people's needs.

Be that as it may, the CBTS 2020 found that only 11 of Kenya's 47 counties (23 per cent) published their approved PBBs online. This was similar to the number of PBBs Counties in our previous survey in 2019. PBBs' availability in the 2019 and 2020 surveys is much lower

than in 2018 when 30 counties had their approved PBBs online- the highest in the last six years that IBP Kenya has conducted the CBTS. This means that nearly half (40 per cent) of counties stopped publishing the Programme-Based Budgets after 2018.

While Citizens' Budgets are simply summarized versions of PBBs, the CBTS 2020 established a peculiar trend in publishing these two documents. We commend the eight counties that produced and published both documents. Several counties surprisingly chose to publish one or the other, as shown in Table 5.1.

Table 5.1: Access to approved Programme Based Budgets and Citizens Budgets

Counties that published both PBBs and Citizens Budgets	Counties that published their PBBs but did not publish Citizens Budgets	Counties that published their Citizens Budgets but did not publish their PBBs
1 Elgeyo-marakwet	1 Kakamega	1 Garissa
2 Laikipia	2 Kericho	2 Kajiado
3 Makueni	3 Kilifi	3 Kisii
4 Nakuru		4 Kwale
5 Nyeri		5 Machakos
6 Samburu		6 Nyandarua
7 Turkana		7 Uasin-gishu
8 West pokot		8 Vihiga
		9 Tharaka nithi

Touching on the consistency of publishing documents, the data shows that only 5 out of 47 counties have consistently published their PBBs in the last three financial years. In that time (2018-2020), only 8 out of 47 counties have published at least 2 PBBs in the public domain. Twenty-one counties have published at least 1 PBB in the last three consecutive years, and 13 have published none.

Figure 5.1: Very few counties consistently publish their Programme Based Budgets



Source: IBP Kenya CBTS 2018-2020 Data & Analysis

The CBTS 2020 evaluated the following key categories of information: revenue categories, priorities, expenditure estimates, which include economic classification further disaggregated to operations & maintenance, personnel compensation information, and capital expenditure information. Further, we assessed expenditure classification at the

functional level that comprises programmes and sub-programmes, including non-financial information. Lastly, the comprehensiveness of the details of capital projects and public participation spaces was evaluated.

None of the 11 published PBBs scored an A (81-100 points). From our analysis, **West Pokot** presented higher comprehensive information than all the publicly available PBBs. Although it performed the best, at 64 of 100 points, West Pokot PBB scored a B on our scale while all the other ten counties that This means that where PBBs are available, the information provided was still missing a lot of details that the law requires counties to give in the PBBs made online.

None of the 11 counties that published PBBs disclosed information on public participation spaces. Though some mentioned that public participation forums took place, there is no information to verify that these accounts were accurate and reliable. Also, to allow the public to see the feedback and decisions made, none of the 11 counties indicated what feedback was received from the public during public participation forums.

All the 11 county PBBs we evaluated provided the information on departmental estimates for the coming financial year, properly broken-down programmes, and sub-programmes. This is the very essence of programme-based budgeting – to organize information that clarifies the revenues and costs associated with each programme alongside measurable objectives and performance measures for the programme to promote accountability and data-driven policy decision-making. Counties provided more information on multi-year estimates for the coming year compared to information on the multi-year historical performance from previous years. Only one county provided partial information on past revenue and did not fully disclose the breakdown by all three sources: equitable share, local revenue, and conditional grants. Monitoring past financial information is important to both governments and citizens, as it helps evaluate the government's performance and sets expectations for future budget performance.

While counties performed fairly well in disclosing comprehensive top-line expenditure information, there was a glaring gap in the provision of disaggregated data. For example, in accounting for recurrent expenditure, only **Nyeri** and **West Pokot** counties disaggregated the data on the personnel level.

5.7 The County Budget Review and Outlook Paper

The County Budget Review and Outlook Paper (CBROP) reviewed revenue and expenditure information from the previous financial year at economic and functional levels. They present the current year's economic update and its impact on revenue and expenditure. The paper has a double focus on reviewing past budgetary performance and laying the provisional budget projections for the coming financial year.

The CBTS 2020 found that 21 out of 47 (45 percent) of counties made their CBROPs publicly available, a ten percent decrease from the 2019 survey when 27 CBROPs were online. However, in terms of the comprehensiveness of their contents, the CBTS 2020 found that CBROPs were most likely to contain the minimum essential information to support public debate on the budget and fiscal accountability. According to our comprehensiveness measures, relative to all other assessed documents, CBROPs had the highest number of documents that scored A (81-100 points). The published CBROPs of **Nairobi, Kitui, Kakamega, Kiambu, and Makeni** counties are the top five counties scoring A (81-100 points). Fourteen counties performed in the second-highest category, scoring B (61-80 points). Only two counties, **Baringo** and **Kisii**, fell in the third category of C, scoring 47 and 44 out of 100 points, respectively. CBROPs provided an average of 72 out of 100 points which still left a gap on the information required by laws to be given when these documents are published.

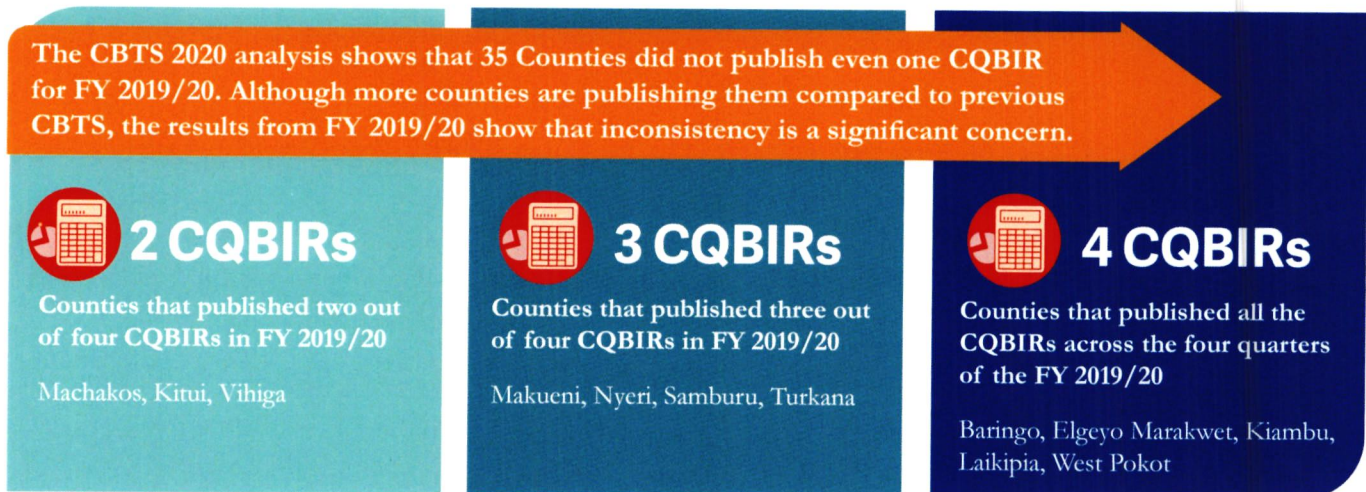
One key area that CBROPs failed was providing narrative justifications of their revenue and expenditure performance, including providing the challenges that resulted in poor performance and proposed measures to address them. Performance narratives allow for a deeper understanding of programme effectiveness and assist legislators and citizens with useful background on the results funded programmes achieve. Most counties also did not fully link their current fiscal responsibilities with the previous year's expenditure performance. Only five counties - **Kiambu, Nairobi, Nyandarua, Nyeri, and Tharaka Nithi**, presented information on their adherence to fiscal responsibilities set out in the Public Finance Management Act. Others provided partial linkages, and some did not present any information at all.

5.8 The County Quarterly Budget Implementation Review Report

The County Quarterly Budget Implementation Review Report (CQBIR) allows governments and citizens to monitor the subnational budget implementation status and identify implementation challenges to be rectified in a timely manner to ensure effective service delivery.

Over the years, the CBTS has recorded improvements in budget transparency practices linked to budget implementation information. The number of counties publishing at least one CQBIR in each financial year has grown, albeit slowly. However, as these documents should be produced quarterly to ensure continuous information on budget execution throughout the year, erratic publication on the reports is a significant concern. Only **Baringo County** has performed exemplarily in this area, having constantly produced quarterly budget implementation review reports each quarter since 2016. As shown in **Figure 5.2**, only a small set of Kenya's counties made their CQBIRS available in the public domain consistently across the four quarters.

Figure 5.2: The results from FY 2019/20 show that inconsistency is a significant concern in Counties Publishing Quarterly Implementation Reports



However, what is promising is that the comparative data shows that once a county starts producing and publishing their CQBIRs, they are more likely than not to institutionalize the practice. Four of the five counties that published all the four CQBIRs assessed in CBTS 2020 had published the two CQBIRs evaluated in the CBTS 2019.

A key function of the document is to present the financial and non-financial budget information that reviews performance in each quarter of the budget year. To evaluate the level of information in these reports, the CBTS 2020 assessed financial and non-financial information on quarterly targets, actual revenue and expenditure performance for each quarter. Non-financial information on revenue and expenditure performance was generally scanty. Only two Counties - Baringo and Nyeri scored A (81-100 points) on the comprehensiveness of CQBIRs, and both provided information on non-financial performance actual

achievements in the quarter at the programme and sub-programme levels.

The findings show that nine out of twelve counties with CQBIRs provided revenue information broken down by three sources: equitable share, local revenue, and conditional grants. This makes it easy to see how revenue flows to the counties in each of the quarters. For example, the FY 2019/20 4th quarter implementation report from Nyeri County shows the information on the amounts disbursed to the county at the end of the financial year, while the 4th Quarter Implementation Report from Elgeyo Marakwet does not present such information. Our research on budget credibility shows that poor cash flow practices at the national level often lead to late disbursement of funds to counties, which leads to slow budget implementation at the subnational level. This vicious cycle ends in poor budget credibility at the subnational level.

Box 5.2: What can citizens and legislators do to promote open budgeting practices in relation to County Quarterly Budget Implementation Review Reports?

Civil society organizations engaged in fiscal transparency and accountability around the country have put in spirited efforts to encourage county governments to share budget implementation on time and in the most accessible ways. All stakeholders have an essential role in moving this agenda forward.

Citizens:

- Closely monitor their local governments and call for them to release implementation information consistently and timely across all the four quarters.
- Exercise their right to public participation and engage with county governments on their questions and concerns with regard to budget implementation.

County governments:

- County executives should promptly publish their Quarterly Budget Implementation Review Reports and ensuring they offer detailed financial and non-financial information on budget implementation that citizens need to understand how public money is being spent.
- County assemblies should ensure they are playing their oversight role by demanding the tabling and publication of implementation reports in time within the year.
- County executive and assemblies should also ensure that the published implementation reports are user-friendly. Many of the County Quarterly Budget Implementation Reports assessed in the CBTS 2020, were directly imported from the Integrated Financial Management Information System (IFMIS) thus lacked non-financial information, while some others included poor quality scans making it difficult for citizens to read the budget information.

Table 5.2: Top Performing Counties per Budget Document

Top Counties on Budget Information Per Document		
Budget Document	County	Transparency Score (Out of 100 points)
1 County Quarterly Budget Implementation Report	Baringo	96
2 County Budget Review and Outlook Paper	Nairobi	91
3 County Integrated Development Plan	Baringo	82
4 County Fiscal Strategy Paper	Makueni	82
5 Finance Act	Laikipia	80
6 Annual Development Plan	Kitui	77
7 Citizens Budget	Kwale	71
8 Approved Programme Based Budget	West Pokot	64

SECTION 6: Conclusion and Recommendations

Conclusion

This study's results represent a slight improvement in the number of budget documents made publicly available by the counties. However, the number of budget documents that are made public by Kenya's county governments remains very low. Only 40 percent of the total documents expected to be public were published online. In addition, the findings have clearly shown that counties are still not providing comprehensive budget information, with an average of 33 out of 100 points of budget information being made available in budget documents across the 47 counties. The study further highlights that more than half of the total number of counties fall below the average CBTS 2020 transparency index.

For the public to understand the decisions being made by their county governments and justifications for different priorities funded in county budgets, citizens need access to comprehensive budget information. Most of the information that should be published is already provided for in the public finance management act and other laws and regulations. There is still a lot that Kenya's counties need to do to facilitate this.

Budget transparency remains significantly low. Eight years after the start of devolution in Kenya, counties are still providing very limited information on their budgets across different documents that inform the use of public resources. The survey found that only 40 percent of budget documents are publicly available. Although this is a progressive improvement from previous years, the improvement has been very slow. The ripple effect of this is a lack of meaningful public participation in the budget process since citizens do not have the information that would enable them to make informed decisions. Consequently, services that are provided by counties do not reflect the priorities and needs of the citizens due to lack of participation.

On the other hand, a few counties have shown improvement in making budget documents available to the public while at the same time providing comprehensive information. We commend these county governments because increased transparency results in better citizen participation, and therefore, services respond to public needs.

Counties produce budget documents but do not make them publicly available. As highlighted in the survey findings, 69 more budget documents were published when the draft results of the survey were shared with counties. According to timelines provided in the law, these were documents that counties had already produced, yet they were not publicly available on the websites. Availing these budget documents would adhere to the law and give citizens equal opportunities to engage in budget processes.

Inconsistencies in the publishing of budget documents are apparent. A look at the history of publishing budget documents by counties indicates that some counties ceased providing budget documents to the public. Also, the survey revealed that the CQBIRs are the most inconsistently published documents. These are critical budget documents as they enable the citizens to identify service delivery issues in the financial year. In addition, some budgets are supposed to be published as a "package", such as the Approved Programme-Based Budgets and its summary version, the Citizens Budgets. Most counties were not consistent in publishing these two documents. However, this was done well by eight counties that provided both on their websites.

Provision of both financial and non-financial information remains a challenge. Budget documents analyzed in the CBTS 2020 revealed that they frequently lack specific budget information details that citizens would need to monitor service delivery. Some budget documents were found to entirely miss details on non-financial information; for example, the quarterly budget implementation reports. Of concern is that most budget documents failed to disaggregate budgets to recurrent and development expenditure, making it difficult for citizens to track how the budgets were spent. Some counties failed to have information on revenue in their budget documents, yet revenue is a critical component of the budget.

Information on public participation lacks in the budget documents. The CBTS 2020 results show that most counties provide few opportunities for the public to participate in the budget processes. Specifically, only an average of 6 out of 100 points of public participation information was found in the published budget documents. Additionally, the information on public participation was entirely missing in Approved Programme-Based Budgets despite being the most

strategic opportunity for the public to contribute to and influence public spending decisions. This information is critical as it should provide details on the citizens' input and how the counties utilized the input to inform the decision it took in the budget.

Counties responded better to the draft results of the availability survey than the comprehensiveness survey. As highlighted in the methodology, all the 47 counties were given a chance to share their response to the draft results on its fairness and accuracy. Twenty-two counties responded to the draft availability survey results, while only two counties responded to the draft comprehensiveness survey results. IBP Kenya will continue working more closely with the county governments with the aim of improving the interaction in consequent surveys.

Recommendations

In light of the findings and conclusions highlighted above, we make the following recommendations:

- 1 County governments should adhere to the Public Finance Management Act and the Constitution by ensuring that they publicly provide budget documents at the right time, in the right format, and with the right information. This will enable citizens to meaningfully engage in the budgeting process.
- 2 County governments to provide detailed information on public participation in all the budget documents. Public participation is an integral part of ensuring that budget decisions respond to the needs of the citizens. As such, the information needs to provide comprehensive details of citizens who take part, the input they provide, and how the county government uses the input to inform the budget decisions.
- 3 Civil Society Organizations to build the capacity of citizens in the budget-making process to enable them to take part meaningfully in the budget cycle. Citizens can only engage effectively when they have the requisite knowledge and skills on how to engage.
- 4 Though devolution in Kenya is still evolving, counties must firmly put efforts to ensure there are substantial spaces that the public can equally participate and make their decisions, imagining an equitable and transparent county that takes views from the most marginalized groups.
- 5 Beyond making budget documents available, county governments should ensure that the information provided is comprehensive enough to enable the citizens to utilize it to track the progress of counties in the implementation of the budgets.

ANNEX 1: Logistical Issues

1 Who should review and respond to the draft survey results

The methodology of the County Budget Transparency Survey is structured to be participatory and fair. Allowing county governments to review the accuracy of the draft results was a critical part of it. Therefore, upon completion of the availability survey, IBP Kenya invited all 47 county governments to comment on the draft CBTS 2020 results. IBP Kenya sent the results to four key county government officers: the Governor, the Clerk of the County Assembly, the County Executive Committee (CEC) Member for Finance, and the office of the Head of Budget of all the 47 counties. IBPK received official feedback from only two counties on the comprehensiveness part of the survey. IBP Kenya will continue working with the Council of Governors and individual counties to make the survey review process more meaningful and easier, especially in identifying the key officials and offices responsible for reviewing and responding to the survey results.

2 Review of draft availability and comprehensiveness survey results by county governments

While counties did not officially write back to IBP Kenya on the shared draft availability results, 22 counties responded by uploading 69 (33.5 per cent).

The following are counties that published at least five more budget documents initially missing in their county websites: West Pokot, Elgeyo Marakwet, Laikipia, Turkana and Makueni. This shows that a substantial amount of budget information could be made available by county governments in a relatively short time frame. Even so, 25 Counties could not upload missing budget documents on their websites even after the call.

3 Standardization of Budget Documents

The information assessed in the CBTS 2020 was information that counties are required by law to present in their published budget documents. Even so, counties have standardized materials that guide the kind of information that should be presented. It is worth highlighting that even where the information is presented, technicalities in the simplicity of language used is still a challenge. For example, the CFSP is a policy document that may not be easily understood by the public when compared to other budget documents. Counties should ensure that information is communicated in a simplified way to help interested citizens understand and engage meaningfully in the various processes.

ANNEX 2:

County Budget Transparency Survey 2020: public availability of budget documents by county

	County	County Integrated Development Plan (2018-2022)	Annual Development Plan 2019/20 (Published latest 7th September 2018)	Approved Program Based Budget 2019/20 (Made Public 21st July 2019)	County Fiscal Strategy Paper 2019 (Made Public by 21st March 2019)	County Budget Review and Outlook Paper 2019	Citizen/Mwananchi Budget (Accompany Budget Estimates 2019/20)	County Budget Implementation Report (1st Quarter 2019/20) (Publicly available by 31st October 2019)	County Budget Implementation Report (2nd Quarter 2019/20) ((Publicly available by 31st December 2019)	County Budget Implementation Report (3rd Quarter 2019/20) (Publicly available by 30th April 2020)	County Budget Implementation Report (4th Quarter 2019/20) (Publicly available by 31st July 2020)	Finance Act 2019 (Publicly Available 7th July 2019)	Total Number of Documents Available
1	Laikipia	●	●	●	●	●	●	●	●	●	●	●	11
2	West Pokot	●	●	●	●	●	●	●	●	●	●	●	11
3	Elgeyo-Marakwet	●	●	●	●	●	●	●	●	●	●	●	10
4	Makueni	●	●	●	●	●	●	●	●	●	●	●	10
5	Nyeri	●	●	●	●	●	●	●	●	●	●	●	10
6	Samburu	●	●	●	●	●	●	●	●	●	●	●	10
7	Turkana	●	●	●	●	●	●	●	●	●	●	●	9
8	Kiambu	●	●	●	●	●	●	●	●	●	●	●	8
9	Machakos	●	●	●	●	●	●	●	●	●	●	●	8
10	Vihiga	●	●	●	●	●	●	●	●	●	●	●	8
11	Baringo	●	●	●	●	●	●	●	●	●	●	●	7
12	Kitui	●	●	●	●	●	●	●	●	●	●	●	6
13	Kakamega	●	●	●	●	●	●	●	●	●	●	●	5
14	Kisii	●	●	●	●	●	●	●	●	●	●	●	5
15	Nyandarua	●	●	●	●	●	●	●	●	●	●	●	5
16	Tharaka Nithi	●	●	●	●	●	●	●	●	●	●	●	5
17	Embu	●	●	●	●	●	●	●	●	●	●	●	4
18	Kajiado	●	●	●	●	●	●	●	●	●	●	●	4
19	Kilifi	●	●	●	●	●	●	●	●	●	●	●	4
20	Kwale	●	●	●	●	●	●	●	●	●	●	●	4
21	Marsabit	●	●	●	●	●	●	●	●	●	●	●	4
22	Nairobi	●	●	●	●	●	●	●	●	●	●	●	4
23	Nakuru	●	●	●	●	●	●	●	●	●	●	●	4
24	Nyamira	●	●	●	●	●	●	●	●	●	●	●	4

Key

- The Budget Document is Publicly Available
- The Budget Document is not Publicly Available

	County	County Integrated Development Plan (2018-2022)	Annual Development Plan 2019/20 (Published latest 7th September 2018)	Approved Program Based Budget 2019/20 (Made Public 21st July 2019)	County Fiscal Strategy Paper 2019 (Made Public by 21st March 2019)	County Budget Review and Outlook Paper 2019	Citizen/Mwananchi Budget (Accompany Budget Estimates 2019/20)	County Budget Implementation Report (1st Quarter 2019/20) (Publicly available by 31st October 2019)	County Budget Implementation Report (2nd Quarter 2019/20) ((Publicly available by 31st December 2019)	County Budget Implementation Report (3rd Quarter 2019/20) (Publicly available by 30th April 2020)	County Budget Implementation Report (4th Quarter 2019/20) (Publicly available by 31st July 2020)	Finance Act 2019 (Publicly Available 7th July 2019)	Total Number of Documents Available
25	Tana River	●	●	●	●	●	●	●	●	●	●	●	4
26	Uasin-Gishu	●	●	●	●	●	●	●	●	●	●	●	4
27	Bungoma	●	●	●	●	●	●	●	●	●	●	●	4
28	Garissa	●	●	●	●	●	●	●	●	●	●	●	3
29	Isiolo	●	●	●	●	●	●	●	●	●	●	●	3
30	Kericho	●	●	●	●	●	●	●	●	●	●	●	3
31	Kisumu	●	●	●	●	●	●	●	●	●	●	●	3
32	Mandera	●	●	●	●	●	●	●	●	●	●	●	3
33	Mombasa	●	●	●	●	●	●	●	●	●	●	●	3
34	Muranga	●	●	●	●	●	●	●	●	●	●	●	3
35	Siaya	●	●	●	●	●	●	●	●	●	●	●	3
36	Homa Bay	●	●	●	●	●	●	●	●	●	●	●	3
37	Meru	●	●	●	●	●	●	●	●	●	●	●	2
38	Trans-Nzoia	●	●	●	●	●	●	●	●	●	●	●	2
39	Bomet	●	●	●	●	●	●	●	●	●	●	●	2
40	Busia	●	●	●	●	●	●	●	●	●	●	●	1
41	Lamu	●	●	●	●	●	●	●	●	●	●	●	1
42	Migori	●	●	●	●	●	●	●	●	●	●	●	1
43	Nandi	●	●	●	●	●	●	●	●	●	●	●	1
44	Kirinyaga	●	●	●	●	●	●	●	●	●	●	●	1
45	Narok	●	●	●	●	●	●	●	●	●	●	●	0
46	Taita-Taveta	●	●	●	●	●	●	●	●	●	●	●	0
47	Wajir	●	●	●	●	●	●	●	●	●	●	●	0
Total Number of Budget Documents Available		43	33	11	34	21	17	11	12	9	6	9	206

Key

- The Budget Document is Publicly Available
- The Budget Document is not Publicly Available

ANNEX 3:**County Budget Transparency Survey 2020 Partners**

	Names	Organization	Counties	E-mail
1	Kipkorir Biegon	International Budget Partnership Kenya	Lead Researcher- CBTS 2020	kipkorirbiegon@gmail.com
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ANNEX 4:

Public Availability of Budget Documents Map

