Kenya’s public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection, and utilization of public resources. The County Budget Transparency Survey (CBTS) is an annual survey that assesses the availability of eleven key budget documents that, by law, each county is required to publish and publicize annually on their official websites. Secondly, the survey evaluates the information contained in the available key budget documents including revenue, expenditure, feedback on public participation, priority narratives, justifications, and details on capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2023, Baringo County published 10 out of 11 key budget documents and scored 69 out of 100 points. This was an improvement from 57 out of 100 points in CBTS 2022.

Baringo county published 10 out of 11 key budget documents in CBTS 2023.

- County Integrated Development Plan: 69/70
- Annual Development Plan: 69/70
- Approved Programme-Based Budget: 69/70
- County Fiscal Strategy Paper: 69/70
- County Budget Review & Outlook Paper: 69/70
- Citizens Budget: 69/70
- County Quarterly Budget Implementation Report Q1: 69/70
- County Quarterly Budget Implementation Report Q2: 69/70
- County Quarterly Budget Implementation Report Q3: 69/70
- County Quarterly Budget Implementation Report Q4: 69/70
- Finance Act: 69/70

How comprehensive is the content of budget documents in Baringo?

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<tr>
<th>Key Budget Document</th>
<th>2020</th>
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1% of Population with access to at least basic drinking water Source: KNBS, Census 2019, KDHS
2% of Births delivered by a skilled provider Source: KNBS, Census 2019, KDHS
3The CBTS 2023 uses 94 questions to measure the level of budget information provided by counties on their key budget documents.
Key observations in Baringo county budget documents

In CBTS 2023, Baringo county did not publish the Citizens Budget/ Mwananchi Budget on their website. The last rounds of surveys also show the Citizens Budget has been missing despite its importance in public participation.

On the level of comprehensiveness, Baringo County provides only 42 out of 100 points of the required budget information in the County Fiscal Strategy Paper, in addition, this information has consistently declined from 86 and 58 in CBTS 2021 and 2022 respectively. Baringo County had the 3rd most comprehensive Finance Act in CBTS 2023. In it, they provided 87 out of 100 points of possible information.

The county scored 27 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties provide details of their engagement with the public during the formulation and approval of budget decisions. This information may include who was involved, input from the public and the impact of that input on the final budget decisions. Baringo County provided the information on public participation in the County Fiscal Strategy Paper but lacked the information on the Annual Development Plan and approved Programme-Based Budget.

Opportunities to improve Baringo county budget transparency:

1. Baringo County has not published the Citizens Budget and the county needs to produce, publish, and publicize this key budget document to the public on time as it is key to effective public participation.

2. Baringo county provides limited information in the formulation and approval stages than in the implementation stage. To improve budget transparency, Baringo county should provide information on revenue and expenditure in the Annual Development Plan and County Fiscal Strategy Paper.

3. Baringo County should strengthen the information it provides on public participation. The feedback on public input can provide clarity on the justification for their adoption of the input incorporated into the final budget document and allocations made for them, and this could further tell us there is an impact and decisions were influenced, b) input is considered and taken up but to be implemented in subsequent financial year(s) which could be as a result of limited resources, c) the public input acknowledged but rejected but with proper justification and d) the input is not acknowledged or considered.

Transparency Performance by Thematic Area

- Revenue Information: 64
- Expenditure information: 66
- Narrative justification: 58
- Pending bills: 17
- Public Participation: 27
- Fiscal Responsibilities: 17
- Capital Projects: 67
- Priorities: 57
- Non-financial information: 71