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, Bomet County published 8 out of 11 key budget documents and scored 52 out of 100 points. This was a point drop compared to score in the CBTS 2022.

Kenya’s County Budget Transparency Survey 2023
Bomet County Summary

Population: 875,689
Poverty Level: 45%
Water Access: 74%
Health: 88%

Bomet county dropped in the 2023 transparency index.

Bomet county published 8 out of 11 key budget documents in CBTS 2023.

How comprehensive is the content of budget documents in Bomet?

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>County integrated development plan</td>
<td>81-100 (A)</td>
<td>81-100 (A)</td>
<td>81-100 (A)</td>
<td>81-100 (A)</td>
</tr>
<tr>
<td>Annual Development Plan</td>
<td>Not published</td>
<td>Not published</td>
<td>Not published</td>
<td>Not published</td>
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<tr>
<td>County Budget Review &amp; Outlook Paper</td>
<td>81-100 (A)</td>
<td>81-100 (A)</td>
<td>81-100 (A)</td>
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<tr>
<td>Finance Act</td>
<td>81-100 (A)</td>
<td>81-100 (A)</td>
<td>81-100 (A)</td>
<td>81-100 (A)</td>
</tr>
</tbody>
</table>

KEY
- Publicly available
- Not published

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
3 The CBTS 2023 uses 94 questions to measure the level of budget information provided by counties on their key budget documents.
The last four rounds of surveys show that Bomet County has never published a Citizens Budget. Compared to CBTS 2022, the county stopped publishing Finance Act in the CBTS 2023. It is one of the 25 counties that published all the four quarterly budget implementation reports in CBTS 2023.

On the level of comprehensiveness, Bomet County provides less than half of the required budget information in implementation reports, in addition, the comprehensiveness scores in the County Fiscal Strategy Paper published by the county has been limited.

Bomet county provides a good level of information on fiscal responsibilities compared to other thematic areas. There is no information on pending bills provided in Bomet’s key budget documents. The findings also show that the county presents little information on narratives that should explain performances and further limits information on revenue and capital projects.

Opportunities to improve Bomet county budget transparency:

1. Bomet County has never published the Citizens Budget and stopped publishing key budget documents that were previously such as the programme based budgets. 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. Bomet County provides limited information in the implementation stage. To improve budget transparency the county should provide more details on narratives justifying the budget figures. Also, its budget documents miss most information on revenue, for example Annual Development Plan, does not give revenue projections. The county should borrow good practices from other counties that perform well for instance, Bomet County quarterly budget implementation reports have consistently provided a good level of budget information.

3. Bomet 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.