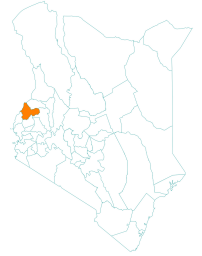


# Kenya's County Budget Transparency Survey 2022

## Bungoma County Summary



The County Budget Transparency Survey (CBTS) is an annual survey that assesses the availability of ten key budget documents that, by law, each county is required to publish and publicize annually on their official county websites. Secondly, the survey evaluates the comprehensiveness of the information provided on revenue, different aspects of expenditure, budget performance and public participation, which the PFM Act requires for accountability to the public.

Disclosure of information, with disaggregation and provision of participation opportunities, enables meaningful public participation and quality decision-making. This ensures open access to information for all citizens, including the poor and marginalized, to support their engagement with government budgets and overall development. The CBTS assigns each county a transparency index based on the information it has publicly available.<sup>1</sup>

**Bungoma county improved in the 2022 transparency index.**



Bungoma county published 6 out of 10 key budget documents in CBTS 2022.

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	●	●	●
Approved Programme-Based Budget	●	●	●
County Fiscal Strategy Paper	●	●	●
County Budget Review & Outlook Paper	●	●	●
Citizens Budget	●	●	●
County Quarterly Budget Implementation Report Q1	●	●	●
County Quarterly Budget Implementation Report Q2	●	●	●
County Quarterly Budget Implementation Report Q3	●	●	●
County Quarterly Budget Implementation Report Q4	●	●	●
Finance Act	●	●	●

KEY ● Available to the public ● Not published

How comprehensive is the content of budget documents that Bungoma makes publicly available?

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not Published	Not Published	33
County Budget Review & Outlook Paper	Not Published	Not Published	85
County Fiscal Strategy Paper	57	21	69
Approved Programme-Based Budget	Not Published	Not Published	47
Citizens Budget	Not Published	Not Published	52
Finance Act	40	Not Published	67
County Quarterly Budget Implementation Report	Not Published	Not Published	Not Published

● 81-100 (A) ● 61-80 (B) ● 41-60 (C) ● 21-40 (D) ● 0-20 (E)

Bungoma scored above the average National budget transparency index for 2022



Bungoma county scored 17 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

52 /100

Bungoma CBTS Score

17th

Bungoma CBTS Rank

<sup>1</sup> For the public to make quality decisions on budgets, the counties are required to produce and publish online ten key budget documents in a timely manner. The information on budget priorities and participation, revenue, expenditure and non-financial in the key budget documents published is assessed. The ten key budget documents evaluated in CBTS 2022 are those required to be published in FY 2021/22. In CBTS 2020, CIDP, which is evaluated once in 5 years, was assessed.

## Key observations in Bungoma county budget documents

Bungoma county is improving in making more budget documents publicly available. However, in the last three survey rounds, the county did not publish a single implementation report at the time of evaluation. The county provided less than half the required information in their ADP and approved PBB. In both documents, information on revenue breakdown by sources is not provided. The ADP further does not have disaggregated expenditure information by recurrent and development at the departmental level.

The CBTS evaluates the feedback from the public, that is, the information on who was involved, input that resulted from public participation and the decisions incorporated into the final documents. Bungoma county provided some information on public participation in County Fiscal Strategy Paper. Still, they did not provide information on the Annual Development Plan and approved Programme Based Budget, which were also evaluated.

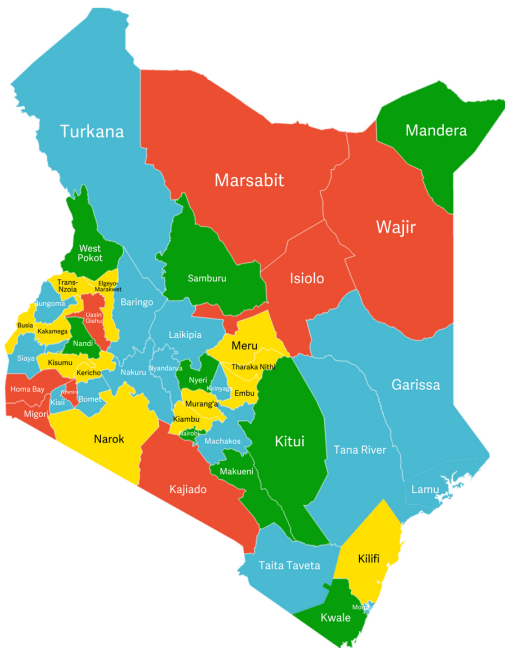
## Opportunities to improve Bungoma county budget transparency:

**1** Bungoma county never published the implementation reports in the last three rounds of surveys during the period surveys were conducted. The county should produce, publish, and publicize the key budget documents on time so the public can use them to influence budget decisions.

**2** Bungoma county should provide all required details, especially missing information on revenue and their disaggregation in the approved Programme Based Budget and Annual Development Plan.

**3** Bungoma county should provide the section with feedback on public participation with justifications. Outcomes of feedback should be in these categories whether a) the input is incorporated into the final budget document, and allocations made for them, 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.

## CBTS 2022: State of Budget Transparency in Kenya's Counties



**IBP Kenya's Performance Scale**

● 81-100: A ● 61-80: B ● 41-60: C ● 21-40: D ● 0-20: E

**MOST IMPROVED COUNTIES**

1. Kwale
2. Bungoma
3. Taita Taveta
4. Lamu
5. Tharaka Nithi

**LEAST TRANSPARENT COUNTIES**

1. Isiolo
2. Kajiado
3. Migori
4. Wajir

**SCAN HERE FOR THE FULL REPORT**

