What is the CBTS?

The Kenya County Budget Transparency Survey (CBTS) is one of the few consistent transparency initiatives conducted at the sub-national level worldwide. The survey follows a simple methodology collaboratively done by CSOs who evaluate the information required by law. The methodology is open, fair, and verifiable, with the results shared with all counties before the survey is finalized for their review and raw data made publicly available.
Why Should Counties be Transparent?

Making budgets publicly available has great advantages, including building public trust by promoting the principles of credibility and accountability, where the government is likely to keep its commitments when budgets are publicly available and open to public scrutiny.

To this end, IBP Kenya conducts the CBTS, an annual, objective, comparative measure done fairly across all the 47 sub-national units.
The survey is conducted in two stages:

**Stage 1**  AVAILABILITY

The availability component checks the availability of 10 Key Budget Documents on counties' websites. These include:

Annual Development Plan, County Fiscal Strategy Paper, Approved Programme Based Budget, Citizens Budget, Finance Act, County Budget Review & Outlook Paper, Quarterly Budget Implementation Reports for Q1, Q2, Q3, and Q4.

**Stage 2**  COMPREHENSIVENESS

The comprehensiveness component evaluates the key aspects in the published documents based on 75 indicators under the following thematic areas:

- Information on priorities
- Information on revenue
- Information on expenditure
- Information on capital projects
- Non-financial information
- Personnel details
- Feedback on public participation
COUNTIES CONTINUE TO SUSTAIN PROGRESS IN BUDGET TRANSPARENCY.

The sustained progress in budget transparency is a result of improvements in the budget transparency index in 33 counties in CBTS 2022 compared to 24 counties in CBTS 2021. This shows more counties improved than those that regressed.

CBTS 2020: 33

CBTS 2021: +2

CBTS 2022: +6

CBTS index Score (2020 - 2022)
Jumuia ya Kaunti za Pwani significantly improved from 23 out of 100 points in CBTS 2021 to 52 out of 100 in CBTS 2022. This notable progress is driven by improvements in the budget transparency scores across all six counties in the bloc.
### Most Transparent Counties

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>CBTS 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Pokot</td>
<td>78</td>
</tr>
<tr>
<td>Makueni</td>
<td>75</td>
</tr>
<tr>
<td>Kwale</td>
<td>74</td>
</tr>
<tr>
<td>Kitui</td>
<td>69</td>
</tr>
<tr>
<td>Nyeri</td>
<td>69</td>
</tr>
</tbody>
</table>

### Most Improved Counties

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>CBTS 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kwale</td>
<td>+51</td>
</tr>
<tr>
<td>Bungoma</td>
<td>+47</td>
</tr>
<tr>
<td>Taita Taveta</td>
<td>+41</td>
</tr>
<tr>
<td>Lamu</td>
<td>+39</td>
</tr>
<tr>
<td>Tharaka Nithi</td>
<td>+31</td>
</tr>
</tbody>
</table>

### Least Transparent Counties

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>CBTS 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Isiolo</td>
<td>0</td>
</tr>
<tr>
<td>Kajiado</td>
<td>0</td>
</tr>
<tr>
<td>Migori</td>
<td>0</td>
</tr>
<tr>
<td>Wajir</td>
<td>0</td>
</tr>
</tbody>
</table>
8
COUNTIES PUBLISHED THE FOUR BUDGET IMPLEMENTATION REPORTS REQUIRED IN A FINANCIAL YEAR

Budget implementation reports remained the least published budget documents. The findings show their publication improved from 23% in CBTS 2021 to 31% in CBTS 2022, which means only about a third of expected reports were published.
Only 22 out of the 47 counties provided some information in at least one key budget document of the three that were evaluated. None of the 33 counties that published the Approved Programme Based Budgets provided information on public participation.
Counties should publish non-financial information, especially in their budget implementation reports.

This includes who was involved, public inputs, and feedback on the decisions informed by public inputs. Building on opportunities for engaging the public should be throughout the decisions making points in the four stages of the budget cycle, including the budget changes. Counties can borrow practices beyond what their peers provide on the feedback on public participation.

Counties should set up dedicated access to information officers in their county responsible for providing budget information to all stakeholders. This may unclog the bureaucratic challenges in how the public access the information from the counties with unclear channels.

Counties should publish public participation reports that indicate disaggregated information. County legislatures should approve the budget documents with comprehensive details as the law requires. The Controller of Budget and National Treasury's support to counties should further strengthen the information level in the implementation stage.
Across
[3] I am the most transparent county in the Lake Region Economic Bloc (LREB).
[6] I am the most improved county in 2022.
[8] I am the most transparent county in the Frontiers Counties Development Council.
[9] I am the most transparent county in 2022.

Down
[4] I am the most transparent county in the Southeastern Kenya Regional Bloc.
[7] I have not published a single budget document in the last two surveys.