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, Homa Bay County published 10 out of 11 key budget documents and scored 25 out of 100 points. This was an improvement from 18 out of 100 points in CBTS 2022.

### Homa Bay County Summary

Kenya’s County Budget Transparency Survey 2023

**Homa Bay County Summary**

- **Population**: 1,131,950
- **Poverty Level**: 27%
- **Water Access**: 57%
- **Health**: 91%

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### Homa Bay County

**Improved in the 2023 Transparency Index**

**CBTS 2020**: 19

**CBTS 2021**: 28

**CBTS 2022**: 18

**CBTS 2023**: 25

**Homa Bay County published 3 out of 11 key budget documents in CBTS 2023.**

**How comprehensive is the content of budget documents in Homa Bay?**

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
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<tbody>
<tr>
<td>County integrated development plan</td>
<td>57</td>
<td>–</td>
<td>–</td>
<td>X</td>
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<tr>
<td>Annual Development Plan</td>
<td>X</td>
<td>X</td>
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<td>X</td>
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<tr>
<td>County Budget Review &amp; Outlook Paper</td>
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<td>County Fiscal Strategy Paper</td>
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<td>Finance Act</td>
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<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

**Overall Comprehensiveness Score in CBTS 2023**: 24/100

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.

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Homa Bay county is one of the two counties that did not publish the County Integrated Development Plans. In the last three surveys, the county has never published the approved Programme-Based Budget, quarterly budget implementation reports and the Finance Acts. In 2021, Homa Bay published the Citizens Budget but stopped in CBTS 2022 and 2023.

On the level of comprehensiveness, Homa Bay County provides less than half of the required budget information in the Annual Development Plan. The county lacks the information on revenue projections in the County Fiscal Strategy Paper, and the Annual Development Plan.

The county scored 10 out of 100 points on the level of information on public participation provided in its documents. Homa Bay County provided the information on public participation in the County Fiscal Strategy Paper but lacked the information on the Annual Development Plan, County Integrated Development Plan, and approved Programme-Based Budget.

### Key observations in Homa Bay county budget documents

- **Revenue Information**: 22
- **Expenditure Information**: 26
- **Narrative Justification**: 42
- **Pending Bills**: 0
- **Public Participation**: 10
- **Fiscal Responsibilities**: 84
- **Capital Projects**: 20
- **Priorities**: 52
- **Non-financial Information**: 7

### Opportunities to improve Homa Bay county budget transparency:

1. Homa Bay County has never published approved Programme-Based Budget and the quarterly budget implementation reports. The county needs to produce, publish, and publicize these key budget documents to the public on time as it is key to effective public participation.

2. To improve budget transparency, the county should disclose more budget information on revenue and expenditure in its key budget documents.

3. Homa Bay 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.

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**Transparency Performance by Thematic Area**

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