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, Kakamega County published 6 out of 11 key budget documents and scored 52 out of 100 points. This was an improvement from 39 out of 100 points in CBTS 2022.

Kakamega county improved in the 2023 transparency index.

Kakamaga county published 6 out of 11 key budget documents in CBTS 2023.

![Image](image-url)
Key observations in Kakamega county budget documents

The last four rounds of the surveys show that Kakamega county is one of the eleven counties that have never published the quarterly budget implementation reports. In addition, the county has also never published the Citizens Budget. The number of counties publishing implementation has steadily increased in the last few years.

On the level of comprehensiveness, Kakamega county provided the most detailed County Budget Review and Outlook Paper compared to all other counties that published the key budget document. On the same note, Kakamega County provides less than half of the required budget information in the Finance Act.

The county scored 25 out of 100 points on the level of information on public participation provided in its documents. The county has no information on revenue and non-financial details in their Annual Development Plan, in addition, the county does not provide the details on the capital projects such as location, allocation, status, and timeframes in the approved Programme-Based Budgets. On the same note, no information on the personnel details is disclosed in the approved Programme-Based Budgets.

Opportunities to improve Kakamega county budget transparency:

1. Kakamega County should publish Citizens Budget and implementation reports and publicize these key budget documents to the public on time as it is key to effective public participation.

2. The county should provide information on revenue and non-financial details in their Annual Development Plan. The county needs to present all details on the capital projects such as location, allocation, status, and timeframes in the approved Programme-Based Budget.

3. Kakamega 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: 61
- Narrative Justification: 50
- Public Participation: 25
- Fiscal Responsibilities: 50
- Capital Projects: 27
- Priorities: 67
- Non-financial Information: 36

Scan here for the full report