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.1

Kakamega county published 4 out of 10 key budget documents in CBTS 2022.

Kakamega county scored 0 out of 100 points on the level of information provided on public participation in its’ documents.

1 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 Kakamega county budget documents

Kakamega county stopped publishing Finance Act in CBTS 2022, which was publicly available in CBTS 2021. In the last three rounds of the survey, the county did not publish an implementation report and Citizens Budget at the time of evaluation.

The county lacked information on the disaggregation of expenditure to programme and sub-programme level in the County Budget Review and Outlook Paper and approved Programme Based Budget (PBB). Additionally, there is no half-year performance for revenue and expenditure in the County Fiscal Strategy Paper. Non-financial details on targets for the indicators at the programme and sub-programme are not provided in the approved PBB, which also lacked details on capital projects.

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. Kakamega county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

Opportunities to improve Kakamega county budget transparency:

1. Kakamega county has not published Citizens’ Budget and implementation reports in the last three rounds of surveys. In CBTS 2022, the county stopped publishing Finance Act. The county should produce, publish, and publicize all the key budget documents on time.

2. Kakamega County should provide all the required details in their budget documents. For example, expenditure information disaggregated to the required levels, non-financial information and the details on capital projects in its key budget documents it makes publicly available.

3. Kakamega 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.