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

Narok County improved in the 2022 transparency in the

Narok County published 4 out of 10 key budget documents in CBTS 2022.

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>CBTS 2020</th>
<th>CBTS 2021</th>
<th>CBTS 2022</th>
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<tbody>
<tr>
<td>Annual Development Plan</td>
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<tr>
<td>Approved Programme-Based Budget</td>
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<td>County Fiscal Strategy Paper</td>
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<td>County Budget Review &amp; Outlook Paper</td>
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<td>Citizens Budget</td>
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<td>County Quarterly Budget Implementation Report Q1</td>
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<td>County Quarterly Budget Implementation Report Q2</td>
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<td>County Quarterly Budget Implementation Report Q4</td>
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<td>Finance Act</td>
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</table>

Narok County scored 5 out of 100 points on the level of information provided on public participation in its’ documents.

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

Narok scored below the average National budget transparency index for 2022

41 /100 National Average CBTS Score
36 /100 Narok CBTS Score
30th Narok CBTS Rank

1 For 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 Narok County budget documents

The county improved in making more key budget documents publicly available. However, the county has not published the approved Programme Based Budget, Finance Act, and implementation reports in the last three rounds of the surveys.

The county does not provide information on local revenue targets in the Annual Development Plan as well as the details of capital projects. Further, the county does not present the expenditure performance information at the programme and sub-programme level in the County Budget Review and Outlook Paper.

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. Narok county provided information on public participation in the County Fiscal Strategy Paper on priorities submitted by the public and the decisions it informed. However, it missed this information in the Annual Development Plan and approved Programme Based Budget, which were also evaluated.

Opportunities to improve Narok County budget transparency:

1. Narok county has not published approved Programme Based Budget, Finance Act, and implementation reports in the last three rounds of surveys. The county should produce, publish, and publicize the key budget documents on time.

2. Narok county should provide all the required details on revenue and expenditure with their disaggregation up to programme and sub-programme levels and information on capital projects in its key budget documents available to the public.

3. Narok county should provide the section with feedback on public participation with justifications in its key budget documents subjected to public participation. 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.

IBP Kenya’s Performance Scale

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

MOST IMPROVED COUNTIES
1. Kisale
2. Bungoma
3. Taika Taveta
4. Lamu
5. Tharaka Nithi

LEAST TRANSPARENT COUNTIES
1. Isiolo
2. Kajiado
3. Migori
4. Wajir

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