

Kenya's County Budget Transparency Survey 2022

Trans Nzoia County Summary



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

Trans Nzoia county improved in the 2022 transparency index.



Trans Nzoia County published 2 out of 10 key budget documents in CBTS 2022.

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Available	Available	Not published
Approved Programme-Based Budget	Not published	Not published	Not published
County Fiscal Strategy Paper	Not published	Available	Available
County Budget Review & Outlook Paper	Not published	Not published	Available
Citizens Budget	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q1	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q2	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q3	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q4	Not published	Not published	Not published
Finance Act	Not published	Not published	Not published

KEY Available to the public Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	57	45	Not Published
County Budget Review & Outlook Paper	Not Published	Not Published	75
County Fiscal Strategy Paper	Not Published	78	81
Approved Programme-Based Budget	Not Published	Not Published	Not Published
Citizens Budget	Not Published	Not Published	Not Published
Finance Act	Not Published	Not Published	Not Published
County Quarterly Budget Implementation Report	Not Published	Not Published	Not Published

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

Trans Nzoia scored below the average National budget transparency index for 2022



Trans Nzoia County scored 21 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

23/100

Trans Nzoia CBTS Score

38th

Trans Nzoia 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 Trans Nzoia County budget documents

Trans Nzoia county stopped publishing the Annual Development Plan, previously published in CBTS 2020 and 2021. Additionally, in the last three rounds of the survey, the county did not publish a single implementation report at the time of evaluation. Further, the Finance Act, approved Programme Based Budget and Citizens Budget were not published.

Comprehensively, Trans Nzoia County Budget Review and Outlook Paper have not provided information on expenditure performance at the programme and sub-programme level.

The CBTS evaluates the feedback from the public, that is, the information on who was involved and input that informed. In the County Fiscal Strategy Paper, Trans Nzoia county provides information on the priorities submitted by the public and details on the kind of decision such feedback informed.

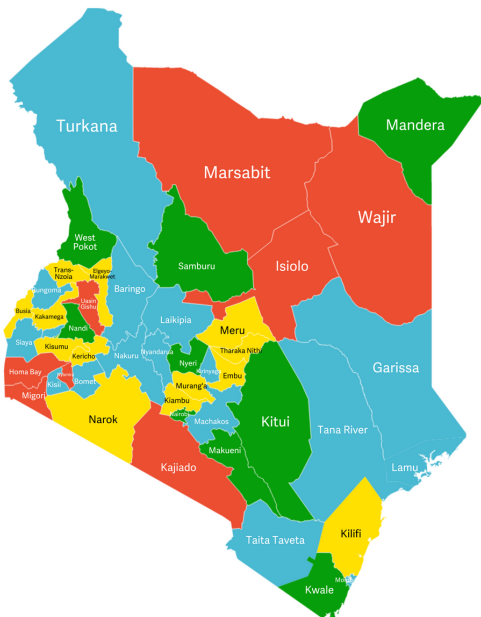
Opportunities to improve Trans Nzoia County budget transparency:

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

2 Trans Nzoia County should provide all the required expenditure details with disaggregation up to programme and sub-programme level in its key budget documents, which it makes available to the public.

3 Trans Nzoia County should provide the section with feedback on public participation with justifications in its 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.

CBTS 2022: State of Budget Transparency in Kenya's Counties



IBP Kenya's Performance Scale

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

MOST IMPROVED COUNTIES

1. Kwale
2. Bungoma
3. Taita Taveta
4. Lamu
5. Tharaka Nithi

LEAST TRANSPARENT COUNTIES

1. Isiolo
2. Kajiado
3. Migori
4. Wajir

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REPORT

