Kenya’s public finance laws emphasize budget transparency to ensure accountability and effective use of public resources. The County Budget Transparency Survey (CBTS) 2023 evaluated the availability of eleven key budget documents online that each county is legally required to publish. In addition, the survey assessed the comprehensiveness of eight key budget documents that include details on revenue, expenditure, public participation feedback, priority narratives, justifications, and capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2023, Uasin Gishu County published 3 out of 11 key budget documents and scored 25 out of 100 points. This was an improvement from 8 out of 100 points in CBTS 2022.

Uasin Gishu county published 3 out of 11 key budget documents in CBTS 2023.

How comprehensive is the content of budget documents in Uasin Gishu?

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
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<tbody>
<tr>
<td>County integrated development plan</td>
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<td>Annual Development Plan</td>
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<td>County Budget Review &amp; Outlook Paper</td>
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<td>County Fiscal Strategy Paper</td>
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<td>Approved Programme-Based Budget</td>
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<td>Citizens Budget</td>
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<td>Finance Act</td>
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</tbody>
</table>

KEY  
- 81-100 (A)  
- 61-80 (B)  
- 41-60 (C)  
- 21-40 (D)  
- 0-20 (E)  
× Not published

1 % of Population with access to at least basic drinking water
2 % of Births delivered by a skilled provider
3 The CBTS 2023 uses 94 questions to measure the level of budget information provided by counties on their key budget documents.
Key observations in Uasin Gishu county budget documents

In CBTS 2023, Uasin Gishu county only published their County Integrated Development Plan, Annual development Plan and County Fiscal Strategy Paper on their website.

On the level of comprehensiveness, Uasin Gishu County provides less than half of the required budget information in the County Fiscal Strategy Paper in CBTS at 42 out of 100 points. In addition, this information has consistently declined from 50 out of 100 to 54 out of 100 in CBTS 2020 and 2021, respectively. Uasin Gishu county provides a good level of information on priorities compared to other thematic areas. The least provided information in Uasin Gishu county was on narrative justifications and pending bills.

The county scored 4 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties provide details of their engagement with the public during the formulation and approval of budget decisions. This information may include who was involved, input from the public and the impact of that input on the final budget decisions. Uasin Gishu County only provided the information on public participation in County Integrated Development Plan but lacked the information on the Annual Development Plan, County Fiscal Strategy Paper, and Approved Programme Based Budget.

Opportunities to improve Uasin Gishu County budget transparency:

1. Uasin Gishu County is one of the eleven counties that have never published an implementation report on their website. On the same note, the county has never published its County Budget Review and Outlook Paper and Finance Act. The county needs to produce, publish, and publicize these key budget documents to the public on time as it is key to transparency.

2. The county lacked the information on revenue target and their disaggregation in the Annual Development Plan. Similarly, the County Fiscal Strategy Paper did not provide half-year revenue performance. Similarly, if the county does not extensively have expenditure information, the county should disclose the information in revenue and expenditure as required in the law.

3. Uasin Gishu 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, ged but rejected but with proper justification and d) the input is not acknowledged or considered.

Transparency Performance by Thematic Area

- Revenue information: 18
- Expenditure information: 24
- Narrative justification: 0
- Public Participation: 4
- Fiscal Responsibilities: 50
- Capital projects: 33
- Priorities: 67
- Non-financial Information: 50