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, West Pokot County published all the 11 key budget documents and scored 74 out of 100 points. This was a decline from 78 out of 100 points in CBTS 2022.

West Pokot county published all 11 key budget documents in CBTS 2023.

<table>
<thead>
<tr>
<th>Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Integrated Development Plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Development Plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approved Programme-Based Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Fiscal Strategy Paper</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Budget Review &amp; Outlook Paper</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citizens Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Act</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

KEY: 
- Publicly available
- Not published

How comprehensive is the content of budget documents in West Pokot?

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>County integrated development plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Development Plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Budget Review &amp; Outlook Paper</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Fiscal Strategy Paper</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approved Programme-Based Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citizens Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Act</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Overall comprehensiveness score in CBTS 2023: 63/100

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.
The county scored 21 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. West Pokot County provided the information on public participation in the County Fiscal Strategy Paper but lacked the information in the County Integrated Development Plan, Annual Development Plan, and approved Programme Based Budget.

**Key observations in West Pokot county budget documents**

In CBTS 2023, West Pokot County published all 11 key budget documents on their website. West Pokot County is one of the counties that recorded a slight decline in budget transparency in 2023. Although the county has remained among the most transparent counties in Kenya.

On the level of comprehensiveness, West Pokot County provided more than half of the required budget information across all the key budget documents made publicly available. However, 5 of these documents saw a decline in the level of comprehensiveness in CBTS 2023, than what the county provided in the CBTS 2022.

The county scored 21 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. West Pokot County provided the information on public participation in the County Fiscal Strategy Paper but lacked the information in the County Integrated Development Plan, Annual Development Plan, and approved Programme Based Budget.

**Opportunities to improve West Pokot County budget transparency:**

1. West Pokot County should publish the key budget documents in a timely manner as required in the Public Finance Management Act and its regulations.

2. To improve budget transparency, West Pokot County should provide information on revenue and expenditure in the Annual Development Plan and County Fiscal Strategy Paper. The county should always provide information and explanations for the deviations in the County Budget Review and Outlook Paper, this will help the public to understand why there are variations. ns in the quarterly budget implementation reports.

3. West Pokot 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**: 79
- **Expenditure information**: 73
- **Narrative justification**: 33
- **Pending bills**: 0
- **Public Participation**: 21
- **Fiscal Responsibilities**: 100
- **Capital projects**: 60
- **Priorities**: 67
- **Non-financial Information**: 57