

Kenya's County Budget Transparency Survey 2024

May 2025

Open Budgets, Open Dialogue



About Bajeti Hub

Bajeti Hub (formerly International Budget Partnership Kenya) is a Kenyan non-profit organization working to advance transparency, accountability, participation, and equity in national and sub-national budgeting processes. We believe that greater transparency, inclusion, and equity in how public budgets are formulated and executed leads to enhanced accountability and better services especially for poor and marginalized populations.

Our approach entails developing a rigorous body of evidence on public finance, developing citizens' and civil society capacities to deliberate on budget decisions and engage with governments, and partnering with development partners, governments, civil society actors and citizens to co-create sustainable models in the PFM space



What is the CBTS?

The **County Budget Transparency Survey (CBTS)** is an independent annual survey that provides fair and comparative measures on the level of budget information provided by all 47 sub-national units (known as counties) in Kenya, as required by the Public Finance Management Act (PFM Act), 2012, and its accompanying regulations. The CBTS is conducted in two stages,:

Stage 1 | Availability

The availability component checks the availability of 10 Key Budget Documents on counties' websites. These include:

County Budget Review and Outlook Paper, Annual Development Plan, County Fiscal Strategy Paper, Approved Programme Based Budget, Citizens/ Mwananchi Budget, Quarterly Budget Implementation Reports (Quarter 1-4) and Finance Act

Stage 2 | Comprehensiveness

The second is the comprehensiveness component which evaluates the key aspects in the published documents based on 94 indicators under the following thematic areas:

- Information on priorities
- Information on revenue
- Information on expenditure
- Information on capital projects
- Non-financial information
- Personnel details
- Feedback on public participation



Bajeti Hub's Performance Scale

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

CBTS 2024: State of Budget Transparency in Kenya's Counties

1. The CBTS 2024 score is 64 out of 100 points, **an 8-point increase** from CBTS 2023.

Overall, 33 counties registered an improvement in their overall transparency score from CBTS 2023, while 72% counties scored above 60 out of 100 points.



2. Three counties landed in the A category, recording an index score of **more than 81 out of 100**, the most in CBTS history.

West Pokot County was the most transparent county with an index score 84 out of 100 points, followed by Makueni with 83 points and Busia with 81 points.



3. Counties published significantly more budget documents, by making **publicly available 84 percent** of those required in CBTS 2024.

Compared to CBTS 2023, 11 more counties published all ten of the required key budget documents in CBTS 2024, with the County Fiscal Strategy Paper being the most published budget document.

4. Despite greater availability of budget documents, **counties still do not provide 39 percent** of the information that is required by law.

Citizen budgets registered the greatest decline in information, falling from 48 to 38 out of 100 points on comprehensiveness.



5. Counties continue to struggle to provide feedback on public participation.

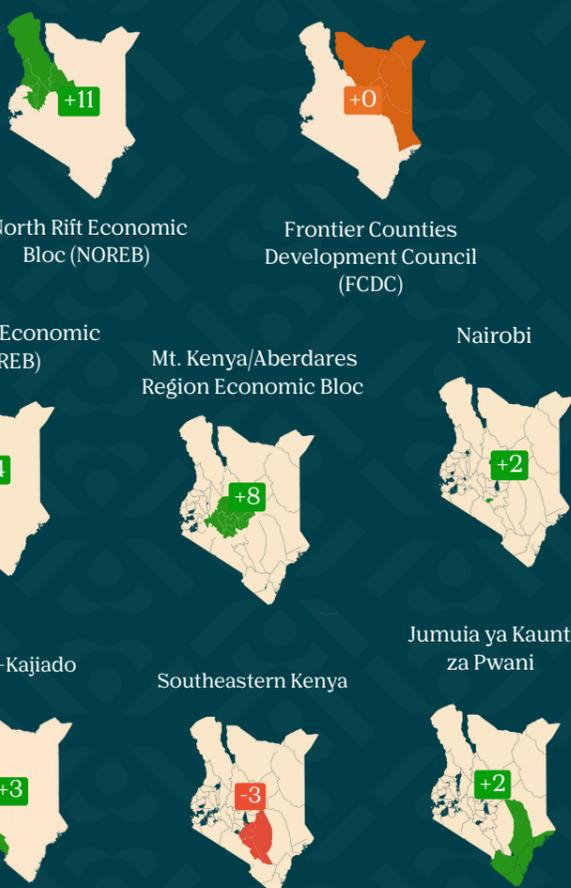
The score on public participation fell to 12 out of 100 points, a decrease from 13 points in CBTS 2023. Since CBTS 2020, eight counties have never provided any information on public participation.



6. All regional economic blocs except one, the Frontier Counties Development Council, **improved** in their regional budget transparency score.

When compared to CBTS 2023, the most significant improvements are in the Lake Region Economic Bloc (+14 points) and North-Rift Region (+11 points). The South-Eastern Kenya Economic Bloc (Kitui, Machakos and Makueni) was the only region in the survey to see a decline and its overall transparency score.

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What next?

The CBTS 2024 is a clarion call for Kenya's county governments to produce and publish better quality budget documents that meet and emulate the statutory requirements set by law in the presentation of budget information.

This involves a collective and collaborative effort by county executives, assemblies, CSOs, development partners and the public, to understand and tailor support to overcome the factors that hinder counties from being transparent.

To find out more scan this QR code to view the full **CBTS 2024 report** or **visit our website at www.bajetihub.org**

