

Kenya's County Budget Transparency Survey 2024

West Pokot County Summary



Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection, and utilization of public resources. 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 websites. Secondly, the survey evaluates the information contained in the available key budget documents including revenue, expenditure, feedback on public participation, priority narratives, justifications, and details on capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2024, West Pokot County published 10 out of 10 key budget documents and scored 84 out of 100 points. This is an improvement from 74 out of 100 points in CBTS 2023.



West Pokot County published 10 out of 10 key budget documents in CBTS 2024.

DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	●	—	—	●	—
Annual Development Plan	●	●	●	●	●
Approved Programme-Based Budget	●	●	●	●	●
County Fiscal Strategy Paper	●	●	●	●	●
County Budget Review & Outlook Paper	●	●	●	●	●
Citizens Budget	●	●	●	●	●
County Quarterly Budget Implementation Report Q1	●	●	●	●	●
County Quarterly Budget Implementation Report Q2	●	●	●	●	●
County Quarterly Budget Implementation Report Q3	●	●	●	●	●
County Quarterly Budget Implementation Report Q4	●	●	●	●	●
Finance Act	●	●	●	●	●

● Publicly available ● Not published

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

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	63	—	—	71	—
Annual Development Plan	60	52	64	57	83
County Budget Review & Outlook Paper	61	75	75	69	77
County Fiscal Strategy Paper	60	61	76	57	89
Approved Programme-Based Budget	64	60	58	62	76
Citizens Budget	57	57	64	57	57
Finance Act	60	90	60	60	80
County Quarterly Budget Implementation Report	61	61	75	69	69

● 81–100 (A) ● 61–80 (B) ● 41–60 (C) ● 21–40 (D) ● 0–20 (E) ✕ Not published



Key observations in West Pokot County budget documents

West Pokot County has consistently published most of its key budget documents in the last rounds of surveys. In all the key budget documents published by West Pokot, the score is above 60 out of 100 points except the Citizens Budget which has a score of 57 out of 100 points. Across thematic areas, West Pokot provided the least budget information on the narrative justifications compared to other thematic areas and in particular misses the information in the implementation report published. The details on capital projects are also not presented in the Citizens Budget.

The information on public participation shows the county provided 31 out of 100 points. 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.

West Pokot County provided information on public participation in the county Fiscal Strategy Paper on priorities submitted by the public and the decisions it informed. However, in addition, there is some information presented on public participation in the approved PBB although the county entirely misses the information in the Annual Development Plan.

Opportunities to improve West Pokot County's budget transparency:

1 West Pokot County should remain consistent in its publishing of all budget documents required by law in future financial years.

2 West Pokot County should provide detailed narrative justifications in the implementation reports they publish. In addition, the county needs to present the details on capital projects in the Citizens Budget.

3 West Pokot County should provide the section with feedback on public participation with justifications in all the 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.

Transparency Performance by Thematic



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