Kenya's County Budget Transparency Survey 2024

Busia County Summary

Population
893,681

Health
88%

Water Access
57%

Poverty Level
53%
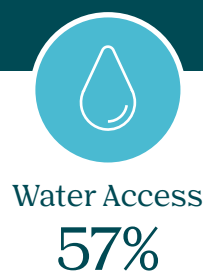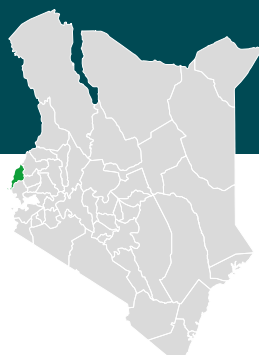
Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection, and utilization of public resources. The County Budget Transparency Survey (CBTS) is an annual survey that assesses the availability of ten key budget 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, Busia County published 10 out of 10 key budget documents and scored 81 out of 100 points. This is a significant improvement from 63 out of 100 points in CBTS 2023.

11	**37**	**39**	**63**	**81**
CBTS 2020	CBTS 2021	CBTS 2022	CBTS 2023	CBTS 2024

Busia County **Improved** in the 2024 transparency index

## Busia 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 Busia County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	76	–	–	72	–
Annual Development Plan	✕	27	18	13	56
County Budget Review & Outlook Paper	✕	71	71	50	60
County Fiscal Strategy Paper	✕	50	36	33	61
Approved Programme-Based Budget	✕	60	60	58	84
Citizens Budget	✕	✕	21	43	91
Finance Act	✕	✕	✕	60	67
County Quarterly Budget Implementation Report	✕	✕	✕	48	89

● 81–100 (A)   ● 61–80 (B)   ● 41–60 (C)   ● 21–40 (D)   ● 0–20 (E)   ✕ Not published
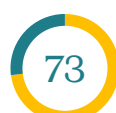
73 Overall comprehensiveness score in CBTS

Key observations in Busia County budget documents

Busia county is improving in making more budget documents publicly available. In the last two rounds of the survey, the county has published all of the budget documents required by law and evaluated in CBTS.

The findings show that Busia County provides the least level of information on its County Budget Review and Outlook Paper compared to the rest of the counties. Despite this, the county provided the most comprehensive approved Programme Based Budget and Citizen Budget across all 47 counties. The county does not provide revenue in its ADP and failed to avail any information pending bills in its CFSP.

The information on public participation shows the county provided 0 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. Busia county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

Opportunities to improve Busia County's budget transparency:

1 Busia county should remain consistent in its publishing of all budget documents required by law in future financial years.

2 Busia County should comprehensively provide all the required details, especially missing information on revenue with their disaggregation in the ADP and CBROP which are the least comprehensive document published by the county.

3 Busia County should provide the section with feedback on public participation with justifications. 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

75 Information on Revenue

87 Information on Expenditure

79 Narrative Justifications

34 Information of Pending Bills

0 Information on Public Participation

17 Information on Fiscal Responsibilities

67 Information on Capital Projects

95 Information on Priorities

80 Non-financial Information

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