

Kenya's County Budget Transparency Survey 2024

Homa Bay 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, Homa Bay County published 10 out of 10 key budget documents and scored 75 out of 100 points. This is a significant improvement from 25 out of 100 points in CBTS 2023.



Homa Bay County **Improved** in the 2024 transparency index

Homa Bay 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 Homa Bay County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	65	—	—	×	—
Annual Development Plan	×	55	55	46	58
County Budget Review & Outlook Paper	×	×	×	81	82
County Fiscal Strategy Paper	67	85	54	54	79
Approved Programme-Based Budget	×	×	×	×	58
Citizens Budget	×	57	×	×	33
Finance Act	×	×	×	×	60
County Quarterly Budget Implementation Report	×	×	×	×	68

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



Key observations in Homa Bay County budget documents

Homa Bay county published all key budget documents on their official websites in CBTS 2024.

The county's Annual Development Plan (ADP) does not contain information of revenue for the coming-year broken down by source. Also, there is no information on priorities for the coming budget year by department in the Citizen's budget and the county lack details on capital projects in the CQIBR.

The information on public participation shows the county provided 20 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. Homa Bay county provided some information on public participation in County Fiscal Strategy Paper on priorities submitted by the public but missed the information on Annual Development Plan, and approved Programme Based Budget, which were also evaluated.

Opportunities to improve Homa Bay County's budget transparency:

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

2 Homa Bay county should provide all required details, especially missing information on revenue with its disaggregation in Annual Development Plan, and information on the specific location, completion status, approved cost, the actual cost paid of capital projects in the CQIBR. Additionally, to improve the level of information provided in the Citizens Budget, the county can utilize the guide developed by the Council of Governors. The county can also borrow best practices in counties that are providing the most comprehensive budget documents.

3 Homabay county should provide the section with feedback on public participation with justifications in all the key budget documents that should be 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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